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BIENNIAL REPORT

OF THE

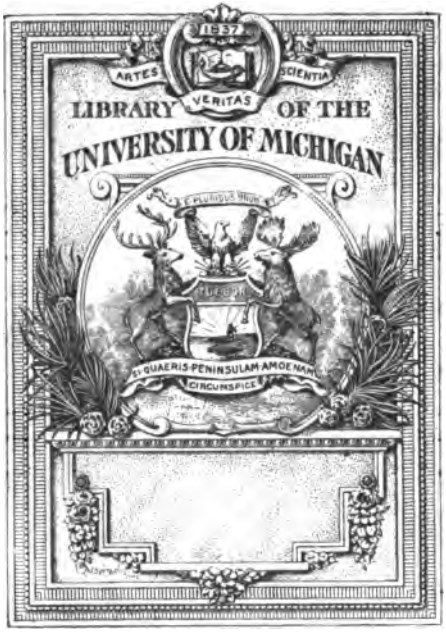
COMMISSIONER OF TAXES

OF THE

STATE OF VERMONT

For the Term Ending

June 30, 1912



THE GIFT OF

Vermont tax dept.

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BIENNIAL REPORT

OF THE

Commissioner of Taxes

OF THE

STATE OF VERMONT

FOR THE TERM ENDING

June 30, 1912

IN TWO PARTS

PART I

RELATING TO CORPORATION AND INHERITANCE TAXES

THE TUTTLE COMPANY
PUBLISHERS VT. PUBLIC DOCUMENTS
Rutland, Vermont
1912

Report

OF THE COMMISSIONER OF TAXES FOR THE BIENNIAL TERM ENDING JUNE 30, 1912.

To The General Assembly of the State of Vermont:

Under our general scheme of taxation the State receives substantially all taxes collected from railroads and savings banks; trust, insurance, surety, telephone, telegraph, express, car and transportation companies; and from the succession of property owned by decedents at their death. Towns, cities and other municipalities receive all taxes assessed on other property and persons taxable within the State.

Such segregation of sources of state and municipal revenues is correct in principle and should be preserved intact. No tax for the support of towns, cities, villages, school and fire districts should be imposed upon property taxed by the state for the support of its general government; and no tax for the support of the state government ought to be imposed upon property locally taxed. Vermont has had no direct state tax since 1902.

In 1906 the General Assembly adopted a joint resolution authorizing the appointment of a bi-partisan tax commission of six members to investigate the subject of taxation. The language of said resolution being in part as follows:

> "Said commission shall thoroughly investigate the subject of taxation * * * and shall make report thereof to the governor, with such recommendations as it may consider are best adapted to remedy the evils of our present system of taxation."

Such commission unanimously approved of our general system in the following language:—

> "Our system of taxation broadly stated is this: The listers of each town appraise property at its value and set the same in the grand list at one percent of the appraisal. Polls are set in the grand list at two dollars. The grand list is composed of these two items. State and municipal taxes are assessed on this grand list. State school and state highway taxes are annually paid by each town to the state treasurer, and are redistributed in a manner that is intended to relieve to some extent the tax burdens of the poorer towns. Public utility corporations, insurance com-

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panies, and savings banks and similar institutions are subject only to the payment of taxes and fees to the state. For the last few years sufficient revenue has accrued to the state from these sources so that no direct state tax has been levied, excepting the school and highway taxes just mentioned. This results in a practical separation of the sources of state and municipal revenues. We believe this general system is as well adapted to our needs as any found elsewhere."

STATE REVENUE.

During the biennial term ended June 30, 1912, our state revenue derived from corporation and inheritance taxes has substantially increased,—the aggregate collections being approximately $2,300,000. Similar collections made during the last seven biennial terms are tabulated below to show the unprecedented increase therein.

	Collections	Increase Over Prior Term
July 1, 1898 to June 30, 1900	$ 881,622 36	$ 98,147 54
July 1, 1900 to June 30, 1902	1,051,017 64	169,395 28
July 1, 1902 to June 30, 1904	1,205,517 76	154,500 12
July 1, 1904 to June 30, 1906	1,363,752 79	158,225 03
July 1, 1906 to June 30, 1908	1,697,886 77	334,143 98
July 1, 1908 to June 30, 1910	2,032,059 02	334,172 25
July 1, 1910 to June 30, 1912	2,294,730 51	262,671 49

	Collections
For the fiscal year ending June 30, 1899.....	$ 415,357 35
For the fiscal year ending June 30, 1900.....	466,265 01
For the fiscal year ending June 30, 1901.....	516,686 56
For the fiscal year ending June 30, 1902.....	534,301 39
For the fiscal year ending June 30, 1903.....	586,561 94
For the fiscal year ending June 30, 1904.....	618,955 91
For the fiscal year ending June 30, 1905.....	649,291 55
For the fiscal year ending June 30, 1906.....	714,451 24
For the fiscal year ending June 30, 1907.....	766,743 35
For the fiscal year ending June 30, 1908.....	931,143 42
For the fiscal year ending June 30, 1909.....	974,048 09
For the fiscal year ending June 30, 1910.....	1,058,010 93
For the fiscal year ending June 30, 1911.....	1,099,845 51
For the fiscal year ending June 30, 1912.....	1,194,885 00

So long as the General Assembly maintains intact the present system of raising state revenue including such additions thereto in rates or sources as existing conditions warrant, and confines its manifold appropriations within safe and conservative

limits, there would seem to be little probability that a direct state tax assessed upon the grand list of individuals will be necessary or expedient.

On the other hand any measure materially reducing such revenue or providing extraordinary appropriations must necessarily create a shortage to be provided for by the selection of additional sources or by a direct state tax.

TAXATION OF RAILROADS.

The total main line mileage of railroads in this state is reported as 1186.899; the average appraised valuation per mile of main line is $28,528.08; and the average tax per mile paid in 1911 is $265.65.

For the purpose of comparison, various schedules relating to the present system of taxing railroads hereinafter appear,—among which will be found those showing:

1. The amount of taxes per mile of main line paid by each railroad in 1911, and arranged in alphabetical and pyramid forms;
2. The tax on appraised valuation of each railroad electing to pay the graduated tax on gross earnings, the amount actually paid thereby, and the rate per thousand on such valuation required to produce the amount thus paid;
3. The gross earnings per mile of main line in 1911 as reported by railroads so electing to pay such graduated tax;
4. The total taxes due from each railroad for the years 1904 to 1911 inclusive;
5. The aggregate taxes paid by all railroads for the years 1891 to 1911 inclusive;
6. The appraised valuation of each railroad for the year 1911, and the valuation per mile of main line arranged in alphabetical and pyramid forms;
7. And the biennial appraisals of railroads, steamboat, car and transportation companies—1902 to 1910 inclusive.

The railroads therein mentioned range from the Deerfield River Railroad now appraised at $6,250 per mile of main line, having gross earnings of $1,418.02 per mile, and paying taxes at the rate of $35.45 per mile, to the Vermont Valley Railroad now appraised at $75,000 per mile of main line, having gross earnings of $20,488.07 per mile, and paying taxes at the rate of $770.77 per mile.

It should be borne in mind that while Vermont has a num-

ber of prosperous railroads, it has numerous short lines—some of which are purely "industrial"—that can obtain no freight or passenger traffic except that originating or ending thereon; that the business communities or industries served thereby are few in number and small in size; and that many roads of the latter class have little ability to pay taxes.

While we may not have obtained from railroads the highest amount of revenue to which the state is justly and equitably entitled, it is safe to say that the 1910 and 1911 taxes paid by prosperous lines and the annual increase therein are substantial in amount.

The aggregate railroad taxes for the calendar year 1910, are $22,736.11 in excess of those for the preceding year; while those for the calendar year 1911 are $21,295.08 in excess of those paid for 1910. The 1911 taxes are therefore $44,031.19 more than those for 1909.

The gross earnings system works automatically, increasing from year to year on account of the increased earnings. Such increase is relatively higher than is shown in municipal taxation, or would be shown were the taxes assessed and paid on the appraised valuation. Roads having steadily increasing earnings must correspondingly increase in valuation; but it is readily seen that increased gross earnings would not speedily affect the appraised valuation of railroads whereas they would automatically increase the tax on gross earnings.

The chief objection to taxation based upon gross earnings is the manipulation or unfair division of traffic revenue, whereby holding companies secure a greater share of such revenue than is just and equitable to the State. The present and prospective control of our more important lines by holding companies not subject to taxation in this state, renders it expedient to place upon the statute books some provision for an examination of the manner in which freight and passenger revenues are apportioned between connecting lines.

History of Railroad Taxation.

The history of railroad taxation in this state shows that as railroads have developed and their ability to earn has advanced, their taxes have likewise been increased. The first railroad in Vermont was constructed about 1845. The General Assembly of that year passed the first act relating to the taxation of railroads. This act provided that shares of railroad stock owned by residents of this state, and not exempted under the offset law, should annually on the first day of April be set in the grand list as personal property provided some portion of the road had theretofore been operated. Under such act real and personal

property owned by railroads and shares owned by non-residents were not taxed.

In 1853 non-resident shareholders were required to pay a tax of one per cent of the par value of each share held by them "provided the road should yield an annual dividend, profit or income of six per cent or more." This act continued in force until 1874, when the General Assembly passed a law taxing the road-bed, track and land of railroads as real estate in the towns and cities wherein they were located, and repealed the law taxing shares of stock therein. Under this act no road-bed and track could be assessed at more than two thousand dollars per mile of the main line, and railroads were exempt from taxation thereunder "for a period of ten years from the time whereon regular trains commenced running over the entire length of said road within the state." The personal property of railroads was not taxed under this act.

In 1876 it was re-enacted with slight amendments,—among which was a provision reducing the period of exemption from ten to eight years. The provision limiting the valuation of railroads to two thousand dollars per mile of main line was continued in force until 1880.

In 1880 the General Assembly provided that railroads not exempted from taxation should be appraised at their true value in money by three disinterested persons appointed by the governor. Such appraisal "not to include depot and other buildings, but should include bridges, trestles and other structures which shall be a necessary part of the road-bed." The average valuation per mile of the road-bed was certified to the listers of the several towns and set in the grand list thereof.

In 1882 railroads were taken out of local taxation and required to pay taxes to the State for the support of its government. Under this act there was no appraisal of railroad property and the tax was based upon the gross earnings of the road,—the tax being graduated as follows:

2% on $2,000 or less per mile per year;

3% on the first thousand dollars or part thereof above $2,000 per mile;

4% on the first thousand dollars or part thereof above $3,000 per mile;

5% on all earnings above $4,000 per mile.

This act remained upon the statute books until 1890 when the Supreme Court in the case of Rutland Railroad Company vs. Central Vermont Railroad Company, 62 Vt., 1, declared unconstitutional the provisions of the law taxing earnings derived from interstate commerce.

The legislature of that year passed an act requiring the commissioner of state taxes to appraise at its fair and just value all the property and corporate franchise of each company or person owning or operating a railroad in this state. The tax assessed thereon was seven-tenths of one per cent or seven dollars per thousand,—such rate being the same as then existed for savings banks and trust companies.

Under that act shares of stock in railroad companies were exempted from taxation, but their bonds held by residents of the state were subject to local taxation. The act also provided that railroads might elect to pay an optional tax of two and one-half per cent of their entire gross earnings. Why the graduated tax theretofore existing was abandoned and the flat rate of two and one-half per cent substituted is not apparent.

From 1890 to 1902 the two and one-half per cent tax on gross earnings did not closely approach the rate on appraisal. In 1904 the rate on appraisal was raised to one per cent thereof.

In 1906 the General Assembly again established a graduated tax as follows:

2½% on such part of the gross earnings as does not exceed $2,000 per mile per year;

2¾% on such part of the gross earnings as exceed $2,000, but does not exceed $2,500 per mile per year;

3% on such part of the gross earnings as exceed $2,500, but does not exceed $3,000 per mile per year;

3¼% on such part of the gross earnings as exceed $3,000, but does not exceed $3,500 per mile per year;

3½% on such part of the gross earnings as exceed $3,500, but does not exceed $4,000 per mile per year;

4% on such part of the gross earnings as exceed $4,500 per mile per year.

The first year's increase in taxes under the graduated rate method approximated $78,000. Such method was in 1908 declared valid by our Supreme Court in the cases of State vs. Rutland Railroad Company, and State vs. Central Vermont Railway Company, 81 Vt., 508.

In 1908 the General Assembly increased the rate of taxation on appraisal to one and one-fourth per cent or $12.50 per thou-

sand, and provided that tenement houses, lands and buildings leased for general commercial purposes, and farming or timber lands should not be subject to state taxation, but should be set in the grand list and taxed in the towns and cities wherein the same are located.

RECOMMENDATIONS.

The present system of taxing railroads is the best adapted to our conditions of any thus far employed, and in the year 1911 yielded $315,234.35.

If the legislature should be of the opinion that the taxes hereafter to be derived under our present system should be increased, it is respectfully submitted that some system of taxing gross earnings upon the graduated scale be retained in order that the state may from time to time in the future as in the past obtain the benefits incident to increased earnings. As shown elsewhere in this report (pages 50-51) the railroad taxes for the year 1911 are $44,031.19 in excess of those in 1909—such increase being due entirely to increased gross earnings.

TAXATION OF NATIONAL BANK DEPOSITS.

STATE VS. CLEMENT NATIONAL BANK.

This case involved the construction and validity of our present law relating to the taxation of interest bearing deposits in national banks, whereon the rate of interest exceeds two per cent per annum.

The State sued on a stipulation filed by the defendant wherein it agreed with the State to pay thereto seven-twentieths of one per cent of the average amount of such deposits held by it during the six months beginning with the first day of October, 1908—such stipulation having been entered into on the part of the defendant for the purpose of relieving individual depositors from making returns and paying a similar semi-annual tax upon such individual deposits.

The history of this case prior to the determination thereof in the Supreme Court of this State at the October term 1910, was set forth in my last biennial report.

The defendant claimed among other things that such stipulation was invalid and unenforceable, because the statute whereunder the same was filed contravened our Federal and State Constitutions; that the defendant was without power to enter into such stipulation, and that its act in so doing was *ultra vires*

and not enforceable; and that such statute is invalid because it taxed both resident and non-resident depositors.

Upon the defendant's claim that the statute was unconstitutional, our Supreme Court held:

> "That the provision made for taxing the depositors is valid, and that the State's waiver of all proceedings under it afforded a sufficient consideration for the defendant's stipulation."

Upon the contention that the defendant was without power to enter into such stipulation, and that its act in so doing is *ultra vires,* the Court held:

> "It is clear that the bank's agreement is not foreign to the purpose of its creation. It is a contract designed to promote the interests of the corporation in an authorized branch of its business. It is calculated to subserve the convenience of a class of depositors whose patronage is desirable by relieving them from personal attention to the matters of return and payment. The mere fact that this is done in co-operation with the State, and under a system provided by its statutes, does not determine that the act is *ultra vires.* We cannot see that the bank's undertaking involves it in any relations with the State that are inconsistent with its position as a creation and instrumentality of the Federal Government. There is nothing in the obligations assumed that amounts to a substantial burden, or subjects the resources of the bank to any considerable risk.
>
> * * * * *
>
> In the case before us nothing whatever is required of the bank in connection with the exercise of its option. The return which the defendant speaks of as a visitorial requirement, is not preliminary to the exercise of the option, but preliminary to the payment. There is nothing in the nature of agreement which brings the bank making it into association with State Institutions, or places any of its interests in the keeping of a state official. In view of the considerations mentioned, we think it was within the power of the corporation to execute a stipulation of this character."

Upon the defendant's contention that the deposits of non-residents should not be used in determining the average deposits

whereon it stipulated to pay seven-twentieths of one per cent thereof, the Court said:

> "We have seen that the property of the depositor is not in the money deposited, but in the credit given for it. Intangible personal property has no independent situs, but follows that of its owner, and can be taxed only where the owner resides. The debts of a corporation, like those of an individual, are the property of its creditors, and can have no locality separate from the persons to whom they are due.
>
> * * * * *
>
> A majority of the court think the statute should be construed as applying to resident depositors only. The statute nowhere in terms, imposes a tax on non-resident depositors. * * * So the amount of the judgment will be arrived at by a computation based on the credit of resident depositors."

The case has been appealed to and is now pending in the Supreme Court of the United States wherein it will doubtless be heard in the early part of the coming year.

The decision of our Supreme Court declaring that the statute in question does not contravene the constitution of this state; that the defendant's stipulation is valid and enforceable under our law; and that the statute should be construed to exclude the deposits of non-residents—is final and not subject to review in the Federal Supreme Court. The questions to be therein determined are whether or not such statute contravenes the Federal Constitution and whether or not under the Federal Statute the defendant was without power to enter into such stipulation.

Immediate Effect of Aforesaid Decision on Collections.

As a result of the aforesaid decision of our Supreme Court, the amounts paid by several national banks having numerous deposits of non-residents, materially decreased in 1911. Such decreases are shown in schedules to be found on pages 34-41 of this report.

Banks File Stipulations.

Thirty-seven out of a total of fifty-one national banks doing business in this State, have during a part or all of the biennial term covered by this report, received deposits whereon

interest exceeding two per cent per annum has by them been paid or allowed.

All banks so having such deposits have filed stipulations agreeing to pay to the State seven-twentieths of one per cent of the average amount thereof held by them during the semi-annual periods beginning on the first day of April and October, thereby relieving the individual depositors from paying taxes. So far as the undersigned is able to ascertain, no national bank having such deposits has failed to file such stipulation.

All such banks with a single exception have in compliance therewith filed their returns and made the payments therein required.

The Clement National Bank has not in compliance with its stipulation filed its returns for the semi-annual periods ended on the thirtieth day of September, 1911 and the thirty-first day of March, 1912; nor has it paid the several amounts due thereunder. It declines to make such returns and payments until the case above mentioned has been finally determined.

Stipulations in Force.

The legislature by No. 57, Acts of 1910, so amended the statute relating to taxation of such deposits in a national bank that they may on or before the first day of April or October in any year, file in this department a stipulation in writing agreeing to semi-annually pay seven-twentieths of one per cent of the average amount of such deposits; and that when such stipulation shall have been filed, it shall remain in force until the certificate of the commissioner waiving taxes due from individual depositors shall thereafter at the instance of the bank be revoked by returning same for cancellation.

On or before April 1, 1911, all national banks whose names appear on pages 32-33 of this report filed such stipulations agreeably to the provisions of said last mentioned act, and the same are still in force.

Causes Occasioning Fluctuations in Revenue.

On or about the thirtieth day of September, 1911, the Waterbury National Bank ceased to do a banking business, and many of its deposits were transferred to the Waterbury Savings Bank & Trust Company, then recently organized to take over the business of such national bank.

Notwithstanding the aforesaid liquidation of the Waterbury National Bank, the non-payment by the Clement National

Bank, and the decision of the Supreme Court of this State in the aforementioned suit—there has been some increase in revenue from this source. Such collections in the biennial term ended June 30, 1910 were $96,511.34; and for the term ended June 30, 1912 were $100,896.88.

The tabulation appearing on pages 32-41 hereof shows in detail the various fluctuations in collections attributable in whole or in part to the aforementioned causes.

INSURANCE TAXES.

Discussion of Dividend Deductions.

In their premium tax returns, certain life insurance companies deduct from total annual premiums received, large sums paid by them as accumulations on matured policies,—claiming that such deductions are dividends within the meaning of our statute. In other words they insist that whatever is so paid by them in excess of the face value of policies are in the nature of deferred or accumulated dividends and therefore proper items of deduction. The falling off in taxes paid by insurance companies during the last biennial term is largely due to such deductions.

By referring to the schedule appearing on pages 64-65 it will be seen that the Equitable Life Assurance Society of the United States reported premiums received in 1911 as $124,176.33 and dividends paid as $25,884.53; the North Western Mutual Life Insurance Company reported premiums received as $133,096.71 and dividends paid as $33,005.18; and the Mutual Life Insurance Company of New York reported premiums received as $223,434.26 and dividends paid as $62,179.53—such alleged dividends being approximately twenty-one, twenty-five and twenty-eight per cent respectively of premiums collected.

Other companies made similar deductions—the amount deducted and the ratio thereof to premiums being smaller than those made by the three companies above mentioned.

It can hardly be conceived that it was the intention of the Legislature to permit life insurance companies to deduct from their annual premiums, any part of the sum paid in settlement of a policy; or to deduct dividends of any character other than such as are annually returned to the policy holder.

It is a well-understood fact that all life insurance companies " load " their premiums a certain amount as a matter of safety,—i. e., they require the policyholder to annually pay in premiums a certain fixed sum that they deem to be in excess of the actual cost of insurance.

Originally it must have been the intention of the Legislature to tax insurance companies upon the net annual premiums retained by them in any given year. It could not have been in the minds of the legislators to allow such companies to retain in their possession and subject to their control during the term for which the policy is in force or for any other period in excess of one year, the amounts annually received from their policy holders on account of such "loading" and thereafterwards at the option of said company, or at the maturity of the policy by death or settlement, to finally deduct such accumulations from premiums paid by other policy holders.

Assume that in 1882 A purchased a single payment life insurance policy payable at his decease; that on the day following its issuance, the company voted to thereafter issue only non-participating policies; that from year to year the company made entries on their books of a given sum in the form of deferred dividends or policy accumulations that it could at maturity of the policy pay or withhold as its management might direct; that the policy matured in 1911 by reason of A's death; that such deferred dividends or accumulations aggregated $300; that the management decided to pay the beneficiary named in the policy the full amount of such accumulations, in addition to the sum specified in the policy—is it reasonable to suppose the Legislature intended to allow the insurance company in making its 1911 tax return to this State to deduct such accumulations from premiums paid during that year by its non-participating policyholders?

Such an adjustment between the beneficiary and the company would be just and equitable, but can it be claimed that any part of the matured value of a life policy should be used to reduce the basis on which the two per cent premium tax is assessed?

Should not our statute relating to the deductions of dividends be so amended as to exclude dividends other than such as are annually declared and annually paid the policyholder?

Other Amendments Suggested.

The commissioner of taxes should be given the power to require insurance companies to file with him a detailed statement showing the names of all persons to whom return premiums and dividends have been paid for which deduction is claimed—the amount and date of such payments; and the amount of the original premiums received.

Re-insurance Premiums.

Hitherto insurance companies have been allowed to deduct from the gross amount of premiums received the aggregate amount of re-insurance premiums paid.

Apparently many companies have no system of segregating re-insurance from original premiums, and it is practically impossible to obtain correct reports showing such first-named premiums. In many instances the amounts involved are too insignificant to warrant the labor on the part of the company and this department incident to carrying on this work.

I therefore recommend that the statute be so amended that no deductions shall be allowed to any insurance company on account of the payment of re-insurance premiums to another company, unless the amount of each premium so paid shall equal or exceed one hundred dollars in amount.

COLLATERAL INHERITANCE TAXES.

Since 1896, Vermont has had a law imposing a five per cent tax on legacies and distributive shares passing from the estate of a deceased person to any person other than the father, mother, husband, wife, child, grandchild, step-child, adopted child, son-in-law or daughter-in-law of such decedent. This tax is commonly called the "Collateral Inheritance Tax," and is accordingly assessed on all legacies or distributive shares passing to brothers, sisters, nephews, nieces, cousins and more distant relatives; also on all legacies passing to non-relatives and charitable, educational or religious institutions other than such as are organized under the laws of this State. Every State in the Union, with the exception of ten, have statutes imposing similar taxes.

During the biennial term ending June 30, 1910, the State derived therefrom $154,828.97 and in the last biennial term $164,699.66—the aggregate for the four years being $319,528.63.

The last mentioned sum was paid by 1,529 estates—176 of that number paid $202,686.18 and the remaining 1,353 paid only $116,842.45.

In other words the tax paid by 176 estates averaged $1,151.62, while the tax paid by the remaining 1,353 estates averaged $86.36—showing that the greater portion of inheritance taxes collected under the present law are paid by beneficiaries of the larger estates.

These averages show that even when no legacy is exempt and the rate is not graduated, the great majority of estates

pay but a small proportion of the taxes. Substantially two-thirds of the inheritance taxes collected during the past four years have been paid by 176 out of a total of 1,529 estates.

Direct Inheritance Tax.

At present Vermont has no law taxing legacies or distributive shares passing to direct heirs, and consequently all large estates so passing are contributing nothing to the State in the form of succession or inheritance taxes.

Twenty-five states have enacted such laws and are consequently deriving substantial revenue from estates that are much better able to bear the burden of taxation than most of those from which the collateral inheritance taxes are derived.

No state attempts to impose an inheritance tax on *small shares* or *legacies* passing to the father, mother, husband, wife or children of the decedent. Their statutes are so framed as to *exempt small legacies or distributive shares,* but to tax those of substantial size at a rate increasing from one to two per cent, graduated according to the amount that *each heir* receives.

The special bi-partisan Commission on Taxation appointed in 1906 in that part of its report relating to direct inheritance taxes said:

> "In almost every state and country a succession or inheritance tax is levied upon the estates of deceased persons, partly on the theory that only by force of law does any heir, direct or collateral, gain any right to the ownership of property coming from a deceased person's estate. In this state we already have what is known as a collateral inheritance tax. That is, all legacies, devises or inheritances that come to a person not in the direct descending or ascending line, are subject to a tax of five per cent. But many states have in addition to this a tax which is known as a direct inheritance tax, and we believe this to be a source of revenue which our state can and should legitimately take to itself. The law now in force in Massachusetts is in our opinion a good one. The Massachusetts law is in substance as follows: A direct inheritance tax of one per cent is levied when the legacy or distributive share does not exceed $50,000; of one and one-half per cent when it exceeds $50,000, and does not exceed $100,000; of two per cent when it exceeds $100,000.

No tax is paid upon the share of a husband, wife, father, mother, child or adopted child unless the same exceeds $10,000, and no distributive share is taxed unless it exceeds $1,000.

Many more wealthy men reside in Massachusetts than in Vermont so that, in order to render such a tax both just and productive, the limitations as to the amount of the estate and the distributive share to be taxed should be different here. But we believe that when Vermont needs additional revenue, there is no better or more just source from which to obtain the same than to tax the direct heirs of a decedent's estate within proper limitations. We thing no distributive share or legacy of less than $2,000 should be so taxed. With this, or such limitations, as the legislature in its wisdom might make, we believe that if more revenue is required for state purposes, this is one of the best and most available sources from which to obtain the same.

We make no extended argument as to the equity or reasonableness of this tax. This subject has been considered of late years by the best experts on taxation in this country; it has been considered by numerous legislatures and tax commissions, and it has almost universally been determined that a direct inheritance tax is a proper and legitimate source of revenue. Under the present collateral inheritance tax, by far the greater number of estates, and especially the larger ones which could most easily bear the burden, escape altogether."

In 1908 and again in 1910, one branch of our General Assembly passed a bill imposing a direct inheritance tax on legacies or shares that exceeded certain specified amounts. Under the bill of 1910, no husband, wife or child was required to pay any tax unless the legacy or share received by them exceeded $10,000 in amount. The rates were graduated from one to two per cent, as follows:—

1% on a legacy or share that exceeded $10,000, but did not exceed $15,000.

1½% on a legacy or share that exceeded $15,000, but did not exceed $20,000.

2% on all legacies or shares exceeding $20,000.

Under the provisions of such measure if a decedent having a wife and two children, left an estate netting $30,000 or less,

after paying all indebtedness and expenses of administration, and the same were to descend in equal shares to his widow and two children, there would have been no tax on any of such shares, because none of the shares could have exceeded $10,000 in amount. But in case the same passed by will wherein the widow was given $15,000 and the balance to be divided equally between the children, then the widow's share would have been assessed $150, and the shares of the children would have been exempt.

A bill framed along these general lines would exempt by far the greater number of estates passing to direct heirs, but would tax the larger ones that "could most easily bear the burden." A direct inheritance tax law along these lines would not be unjust or inequitable. It would impose a final "toll" to maintain the government under whose laws and protection the decedent has accumulated or conserved his property—most of which has been undervalued and undertaxed in the community wherein it was located.

During the past four years our State revenue has not increased in the same ratio that appropriations have increased. It is extremely doubtful if the corporation and inheritance taxes for the current biennial period will more than safely meet the appropriations already made for the current fiscal year, and such as will necessarily be made for the fiscal year ending June 30, 1914.

If the Legislature of 1912 were to pass a law taxing direct inheritances, very little revenue would be thereby secured prior to June 30, 1914.

Situs of Real and Personal Estate.

At the New England Tax Conference held at Boston in January, 1912, the following resolution was unanimously adopted:—

> "*Resolved*, That it is the sense of the Conference that inheritance tax laws in the several states of the Union should be so framed as to avoid double taxation and promote inter-state comity and simplicity of administration, and to that end the Conference recommends that the transfer at death of all personal property, wherever located, should be taxed by that state

only in which the decedent had his domicil, and that similar transfers of real estate should be taxed only in the state in which the property is located.

And be it further

Resolved, That it is the sense of this Conference that the inheritance tax law should in each state be administered by a central authority."

If Vermont were to amend its statute so that succession of personal estate should be taxed by the state only in which the decedent had his domicile, it would thereby lose the transfer taxes on bank deposits and shares of stock in Vermont corporations held by non-resident decedents at their decease and passing to collateral heirs and non-relatives. On the other hand, it would retain the amounts now deducted on account of similar taxes paid to other states by Vermont executors and administrators in order to therein obtain the transfer of like assets.

The taxes on bank deposits and shares of stock in Vermont corporations held by non-resident decedents whose estates are subject thereto, would not exceed the deductions made by Probate Courts on account of similar taxes paid to the State to therein obtain transfer of like assets.

In other respects our inheritance tax laws comply with the recommendations of the resolution.

In addition to the benefits flowing from "simplicity of administration," the expenses incurred by Vermont executors and administrators in proceedings to determine the amount of transfer taxes in other states on personal property, would be wholly eliminated.

I would therefore recommend that the General Assembly pass a reciprocal law embodying the features of the aforesaid resolution not already in force. In this way we will make progress and protect our revenue. Under such a law we will deal with the estates of non-resident decedents in the manner that the statutes of their State deal with Vermont decedents.

In continuation of the methods heretofore adopted in former reports, I have the honor to herewith submit schedules similar to those heretofore employed wherein corporation and inheritance taxes received during the biennial term covered by this report are classified, itemized and summarized; and other data pertaining to taxation is assembled and compared.

SUMMARY FOR BIENNIAL TERM.

	1911.	1912.	Biennial term.
Savings Banks and Trust Companies	$486,057 00	$528,017 56	$1,014,074 56
Railroads	293,939 27	315,234 35	609,173 62
Insurance and Guaranty Companies	134,963 93	141,950 35	276,914 28
National Banks	49,922 79	50,974 09	100,896 88
Transportation, Express, Telegraph and Telephone Companies	33,619 33	35,676 06	69,295 39
Annual License and Charter Taxes	29,360 24	30,315 88	59,676 12
Collateral Inheritance Taxes	71,982 95	92,716 71	164,699 66
Total	$1,099,845 51	$1,194,885 00	$2,294,730 51

SCHEDULE SHOWING TAXES PAID BY SAVINGS BANKS, TRUST COMPANIES AND SAVINGS BANK AND TRUST COMPANIES DURING THE FISCAL YEARS IN THE BIENNIAL TERM ENDING JUNE 30, 1912.

NOTE:—Unless otherwise indicated the amount of the taxes shown in the first column is the total tax for the year ending December 31, 1910, and in the second column for the year ending December 31, 1911. The schedules following this contain the statements for the semi-annual periods composing each of such years.

	1910	1911
Barre Savings Bank & Trust Company	$8,738 06	$10,057 12
Barton Savings Bank & Trust Company	(1) 6,075 39	6,653 79
Bellows Falls Savings Institution	11,810 11	12,094 27
Bellows Falls Trust Company	3,812 37	4,138 99
Bennington County Savings Bank	11,693 90	13,132 95
Brattleboro Savings Bank	14,088 44	14,776 37
Brattleboro Trust Company	3,456 82	4,717 96
Burlington Building & Loan Ass'n		637 36
Burlington Savings Bank	89,953 84	95,433 59
Burlington Trust Company	15,378 98	17,862 52
Capital Savings Bank & Trust Co	10,937 34	11,793 17
Central Savings Bank & Trust Co	2,555 85	3,147 33
Champlain Trust Co.	966 32	1,210 55
Chester Savings Bank	4,454 44	4,700 31
Chittenden County Trust Company	5,475 97	7,152 39
City Trust Company		(2) 574 40
Citizens' Savings Bank & Trust Co	17,948 05	19,296 50
Enosburg Falls Savings Bank & Trust Co	3,832 18	4,441 95
Essex Co-operative Savings & Loan Ass'n	144 29	163 75
Franklin County Savings Bank & Trust Co	5,453 63	6,385 88
Granite Savings Bank & Trust Co	9,328 16	8,856 40
Hardwick Savings Bank & Trust Co	5,169 08	5,477 77
Home Savings Bank	1,019 65	1,166 83

	1910	1911
Jamaica Savings Bank	$2,752 12	$2,924 71
Lamoille County Savings Bank & Trust Co.	12,311 62	13,800 79
Ludlow Savings Bank & Trust Co.	3,941 53	4,225 77
Lyndon Savings Bank	4,996 56	5,288 62
Marble Savings Bank	13,315 61	14,802 56
Montpelier Savings Bank & Trust Co. (3)	18,854 77	21,045 94
Northfield Savings Bank (4)	6,817 57	6,935 16
Northfield Trust Co.	363 00	426 12
Orleans Trust Company	5,882 67	6,713 93
Ottauquechee Savings Bank	12,056 37	12,592 58
Passumpsic Savings Bank	16,833 91	18,119 76
Peoples Trust Company (5)	6,058 78	6,576 53
Proctor Trust Company	4,849 29	5,757 53
Richford Savings Bank & Trust Co.	4,106 99	4,714 01
Rutland Savings Bank	39,336 51	42,415 97
Rutland Trust Company	4,721 58	5,858 10
Springfield Savings Bank	13,338 04	13,957 75
State Trust Company (6)		
Swanton Savings Bank & Trust Co.	2,010 77	2,498 21
Union Savings Bank & Trust Co.	6,474 24	6,868 59
Vermont Savings Bank	32,480 52	33,129 41
Waterbury Savings Bank & Trust Co.		(8) 726 21
Wells River Savings Bank	6,324 71	6,434 23
West Rutland Trust Company	1,796 08	2,042 70
White River Savings Bank	4,356 07	4,456 27
Wilmington Savings Bank	6,402 87	6,835 11
Windham County Savings Bank	3,346 40	3,391 06
Windsor County Trust Company (7)	2,740 82	3,108 19
Windsor Savings Bank	6,270 86	6,677 49
Winooski Savings Bank	11,023 87	11,822 11
Total	$486,057 00	$528 017 56

(1) Overpayment of $2.78. Rebate certificate No. 85.

(2) Commenced doing business April 3, 1911.

(3) Overpayment of $10.00. Rebate certificate No. 86.

(4) Overpayment of $34.99. Rebate certificate No. 84.

(5) Overpayment of $1.35. Rebate certificate No. 68.

(6) No deposits.

(7) Overpayment of $1.40. Rebate certificate No. 87.

(8) Commenced doing business October 1, 1911. Deposits transferred from Waterbury National Bank.

SAVINGS BANKS—Statement for the six months ending June 30, 1910.

	Average amt. deposits and accumulations.	Average amt. U. S. Bonds.	Average amt. of deposits in excess of $2,000.	Average amt. of real estate taxed locally.	Balance subject to tax.	Amount paid as taxes.
Bellows Falls Savings Institution	$1,711,892 00		$1,670 00	$27,500 00	$1,682,722 00	$5,889 53
Bennington County	1,668,845 25	$10,000 00	6,424 54	18,000 00	1,634,420 71	5,720 47
Brattleboro	2,095,768 85		10,047 04	90,766 40	1,994,955 41	6,982 29
Burlington	12,851,254 42	20,000 00	66,749 18	75,000 00	12,689,505 24	44,413 27
Chester	628,351 80		839 89		627,511 91	2,196 29
Essex Co-op. S. & L. Ass'n	20,314 02				20,314 02	71 09
Home	140,154 00		52 50	350 00	139,751 50	489 13
Jamaica	388,629 46			2,263 33	386,366 13	1,352 28
Lyndon	709,091 14			3,000 00	706,091 14	2,471 31
Marble	1,879,850 41		6,637 04	10,975 00	1,862,238 37	6,517 83
Northfield	972,842 51		1,482 72	18,500 00	952,859 79	3,335 00
Ottauquechee	1,745,153 91		7,605 07	16,000 00	1,721,548 84	6,025 42
Passumpsic	2,401,463 09	12,500 00	2,312 22	21,225 46	2,365,425 41	8,278 99
Rutland	5,621,662 91		29,809 11	30,037 00	5,561,816 80	19,466 36
Springfield	1,985,244 87		5,786 50	96,613 00	1,882,845 37	6,589 96
Vermont	4,639,995 22		1,995 51	15,015 00	4,622,984 71	16,180 45
Wells River	902,278 33	2,000 00			900,278 33	3,150 97
White River	637,928 55			21,301 55	616,627 00	2,158 19
Wilmington	905,272 54		3,541 81	6,500 00	895,230 73	3,133 31
Windham County	480,371 25			3,733 33	476,637 92	1,668 23
Windsor	893,597 36	500 00		8,000 00	885,097 36	3,097 83
Winooski	1,577,899 12		1 28	4,500 00	1,573,397 84	5,506 89
	$44,857,861 01	$45,000 00	$144,954 41	$469,280 07	$44,198,626 53	$154,695 09

SAVINGS BANK AND TRUST COMPANIES—Statement for the six months ending June 30, 1910.

	Average amt. deposits.	Average amt. U. S. Bonds.	Average amt. of deposits in excess of $2,000.	Balance subject to tax	Amount paid as taxes
Barre Savings Bank & Trust Company	$1,330,537 13	$18,250 00	$88,463 62	$1,223,823 51	$4,283 38
Barton Savings Bank & Trust Company	843,214 84		795 08	842,419 76	2,948 47
Bellows Falls Trust Company	530,392 00			530,392 00	1,856 37
Brattleboro Trust Company	500,608 00		25,000 00	475,608 00	1,664 63
Burlington Trust Company	2,222,521 04		129,809 91	2,092,711 13	7,324 48
Capital Savings Bank & Trust Company	1,545,565 87	2,000 00	29,255 58	1,514,310 29	5,300 08
Central Savings Bank & Trust Company	355,001 81		2,501 11	352,500 70	1,233 76
Champlain Trust Company	123,808 00		518 00	123,290 00	431 52
Chittenden County Trust Company	740,557 74		18,716 19	721,841 55	2,526 45
Citizens' Savings Bank & Trust Company	2,532,639 07		2,990 58	2,529,648 49	8,853 77
Enosburg Falls Savings Bank & Trust Company	531,331 70		10,396 83	520,934 87	1,823 27
Franklin County Savings Bank & Trust Company	734,028 16		1,170 25	732,857 91	2,564 99
Granite Savings Bank & Trust Company	1,303,312 01		4,418 69	1,298,893 32	4,546 13
Hardwick Savings Bank & Trust Company	740,678 00		11,574 00	729,104 00	2,551 86
Lamoille County Savings Bank & Trust Company	1,718,058 03		2,660 52	1,715,397 51	6,003 89
Ludlow Savings Bank & Trust Company	563,149 00		7,060 00	556,089 00	1,946 17
Montpelier Savings Bank & Trust Company	2,722,413 60	3,500 00	82,282 65	2,636,630 95	9,228 21
Northfield Trust Company	51,124 34			51,124 34	178 93
Orleans Trust Company	825,545 00			825,545 00	2,889 40
Peoples Trust Company	866,421 14	1,500 00	387 18	864,533 96	(1) 3,027 22
Proctor Trust Company	735,017 43		65,309 24	669,708 19	2,343 98
Richford Savings Bank & Trust Company	580,697 00		9,053 00	571,644 00	2,000 75
Rutland Trust Company	693,147 95		17,450 00	675,697 95	2,364 94
State Trust Company	(2)				
Swanton Savings Bank & Trust Company	271,375 22		103 62	271,271 60	949 45
Union Savings Bank & Trust Company	913,339 00		9,850 00	903,489 00	3,162 22
West Rutland Trust Company	249,596 57		468 14	249,128 43	871 94
Windsor County Trust Company	370,876 54			370,876 54	1,298 08
	$24,594,956 19	$25,250 00	$520,234 19	$24,049,472 00	$84,174 34

(1) Overpayment of $1.35. Rebate certificate No. 68.

(2) No deposits.

SAVINGS BANKS—Statement for the six months ending December 31, 1910.

	Average amt. deposits and accumulations.	Average amt. U. S. Bonds.	Average amt. of deposits in excess of $2,000.	Average amt. of real estate taxed locally.	Balance subject to tax.	Amount paid as taxes.
Bellows Falls Savings Institution	$1,717,741 00		$1,646 00	$24,500 00	$1,691,595 00	$5,920 58
Bennington County	1,741,794 55	$10,000 00	6,801 04	18,300 00	1,706,693 51	5,973 43
Brattleboro	2,121,252 62		10,138 52	80,776 94	2,030,337 16	7,106 15
Burlington	13,168,850 33	20,000 00	62,259 47	75,000 00	13,011,590 86	45,540 57
Chester	645,997 45		811 22		645,186 23	2,258 15
Essex Co-op. S. & L. Ass'n	20,913 69				20,913 69	73 20
Home	151,929 00			350 00	151,579 00	530 52
Jamaica	401,985 37			2,032 00	399,953 37	1,399 84
Lyndon	724,499 92			3,000 00	721,499 92	2,525 25
Marble	1,962,935 69		9,438 57	11,275 00	1,942,222 12	6,797 78
Northfield	1,004,891 27		1,069 61	18,800 00	985,021 66	*3,482 57
Ottauquechee	1,746,971 27		7,840 59	16,000 00	1,723,130 68	6,030 95
Passumpsic	2,482,595 79	11,500 00	1,944 40	24,888 44	2,444,262 95	8,554 92
Rutland	5,733,685 92		26,922 75	29,577 00	5,677,186 17	19,870 15
Springfield	2,015,676 99		6,173 34	81,480 00	1,928,023 65	6,748 08
Vermont	4,674,190 84		2,011 13	15,015 00	4,657,164 71	16,300 07
Wells River	908,785 68	2,000 00			906,785 68	3,173 74
White River	648,966 54			21,000 00	627,966 54	2,197 88
Wilmington	946,823 36		6,160 84	6,500 00	934,162 52	3,269 56
Windham County	483,977 70			4,500 00	479,477 70	1,678 17
Windsor	915,079 30	500 00		8,000 00	906,579 30	3,173 03
Winooski	1,581,980 67			5,700 00	1,576,280 67	5,516 98
	$45,801,524 95	$44,000 00	$143,217 48	$446,694 38	$45,167,613 09	$158,121 57

*Overpayment of $34.99. Rebate certificate No. 84.

SAVINGS BANK AND TRUST COMPANIES—Statement for the six months ending December 31, 1910.

	Average amt. deposits.	Average amt. U. S. Bonds.	Average amt. of deposits in excess of $2,000.	Balance subject to tax.	Amount paid as taxes.
Barre Savings Bank & Trust Co.	$1,378,332 75	$18,250 00	$87,318 74	$1,272,764 01	$4,454 68
Barton Savings Bank & Trust Co.	894,201 93		1,590 15	892,611 78	*3,126 92
Bellows Falls Trust Co.	558,858 50			558,858 50	1,956 00
Brattleboro Trust Co.	562,057 00		50,000 00	512,057 00	1,792 19
Burlington Trust Co.	2,422,277 57		120,991 05	2,301,286 52	8,054 50
Capital Savings Bank & Trust Co.	1,642,726 63	2,000 00	30,079 64	1,610,646 99	5,637 26
Central Savings Bank & Trust Co.	377,738 72			377,738 72	1,322 09
Champlain Trust Co.	152,799 00			152,799 00	534 80
Chittenden County Trust Co.	879,753 02		37,036 63	842,716 39	2,949 52
Citizens Savings Bank & Trust Co.	2,602,094 36		3,728 72	2,598,365 64	9,094 28
Enosburg Falls Savings Bank & Trust Co.	589,444 29		15,471 09	573,973 20	2,008 91
Franklin County Savings Bank & Trust Co.	825,603 63		275 97	825,327 66	2,888 64
Granite Savings Bank & Trust Co.	1,372,214 81		5,919 91	1,366,294 90	4,782 03
Hardwick Savings Bank & Trust Co.	757,655 50		9,880 69	747,774 81	2,617 22
Lamoille Co. Savings Bank & Trust Co.	1,804,801 30		2,591 84	1,802,209 46	6,307 73
Ludlow Savings Bank & Trust Co.	579,924 00		9,820 00	570,104 00	1,995 36
Montpelier Savings Bank & Trust Co.	2,833,540 56	3,500 00	82,452 82	2,747,587 74	‡9,626 56
Northfield Trust Co.	52,593 03			52,593 03	184 07
Orleans Trust Co.	855,222 00			855,222 00	2,993 27
Peoples Trust Co.	867,660 19	1,500 00		866,160 19	3,031 56
Proctor Trust Co.	773,523 57		57,719 42	715,804 15	2,505 31
Richford Savings Bank & Trust Co.	611,949 00		10,166 00	601,783 00	2,106 24
Rutland Trust Co.	696,139 59		22,813 00	673,326 59	2,356 64
State Trust Co.	†				
Swanton Savings Bank & Trust Co.	303,253 27		40 00	303,213 27	1,061 32
Union Savings Bank & Trust Co.	959,703 00		13,411 49	946,291 51	3,312 02
West Rutland Trust Co.	264,980 62		936 28	264,044 34	924 14
Windsor County Trust Co.	411,812 61			411,812 61	§1,442 74
	$26,030,860 45	$25,250 00	$562,243 44	$25,443,367 01	$89,066 00

*Overpayment of $2.78. Rebate certificate No. 85.
‡Overpayment of $10.00. Rebate certificate No. 86.
†No deposits.
§Overpayment of $1.40. Rebate certificate No. 87.

SAVINGS BANKS—Statement for the six months ending June 30, 1911.

	Average amt. deposits and accumulations.	Average amt. U. S. Bonds.	Average amt. of deposits in excess of $2,000.	Average amt. of real estate taxed locally.	Balance subject to tax.	Amount paid as taxes.
Bellows Falls Savings Inst.	$1,744,443 00		$245 00	$24,500 00	$1,719,698 00	$6,018 94
Bennington Co. Savings Bank	1,851,879 81	$10,000 00	1,014 39	18,600 00	1,822,265 42	6,377 93
Brattleboro	2,177,697 20		1,512 27	74,668 98	2,101,515 95	7,355 30
Burlington Building & Loan Ass'n.	90,970 31				90,970 31	318 39
Burlington	13,540,282 87	20,000 00	9,287 32	75,000 00	13,435,995 55	47,025 98
Chester	660,682 99		120 96		660,562 03	2,311 97
Essex Co-op. S. & L. Ass'n	22,940 69				22,940 69	80 29
Home	165,780 00			775 00	165,005 00	577 50
Jamaica	416,257 53			1,944 85	414,312 68	1,450 09
Lyndon	746,998 64			3,000 00	743,998 64	2,603 99
Marble	2,084,754 57		1,407 96	8,858 77	2,074,487 84	7,260 70
Northfield	1,017,124 79		159 54	28,937 50	988,027 75	3,458 10
Ottauquechee	1,766,912 29		1,169 64	16,000 00	1,749,742 65	6,124 10
Passumpsic	2,578,977 70	11,500 00		24,373 12	2,543,104 58	8,900 86
Rutland	5,991,596 22		4,016 10	32,437 00	5,955,143 12	20,843 00
Springfield	2,048,867 82		926 00	78,150 00	1,969,791 82	6,894 29
Vermont	4,738,103 01			15,015 00	4,723,088 01	16,530 78
Wells River	924,228 71	2,000 00			922,228 71	3,227 79
White River	667,333 20			21,600 00	645,733 20	2,260 06
Wilmington	971,257 53		919 02	10,112 50	960,226 01	3,360 79
Windham County	488,933 98			5,500 00	483,433 98	1,692 02
Windsor	952,738 93	500 00		8,000 00	944,238 93	3,304 84
Winooski	1,654,845 18			6,300 00	1,648,545 18	5,769 90
	$47,303,606 97	$44,000 00	$20,778 20	$453,772 72	$46,785,056 05	$163,747 61

SAVINGS BANK AND TRUST COMPANIES—Statement for the six months ending June 30, 1911.

	Average amt. deposits.	Average amt. U. S. Bonds.	Average amt. of deposits in excess of $2,000.	Balance subject to tax.	Amount paid as taxes.
Barre Savings Bank & Trust Co.	$1,426,307 43	$15,532 44	$13,025 44	$1,397,749 55	$4,892 12
Barton Savings Bank & Trust Co.	917,679 84			917,679 84	3,211 87
Bellows Falls Trust Co.	579,305 00			579,305 00	2,027 55
Brattleboro Trust Co.	624,450 00		7,458 56	616,991 44	2,159 47
Burlington Trust Co.	2,515,096 77	288 88	18,048 42	2,496,759 47	8,738 65
Capital Savings Bank & Trust Co.	1,641,353 07	2,000 00	4,486 86	1,634,866 21	5,722 03
Central Savings Bank & Trust Co.	423,158 54			423,158 54	1,481 06
Champlain Trust Co.	163,112 00			163,112 00	570 89
Chittenden County Trust Co.	968,483 04		5,524 54	962,958 50	3,370 36
Citizens' Savings Bank & Trust Co.	2,701,879 61		556 20	2,701,323 41	9,454 63
City Trust Co.	23,927 33			23,927 33	*83 72
Enosburg Falls Savings Bank & Trust Co.	605,996 47		2,307 84	603,688 63	2,112 90
Franklin County Savings Bank & Trust Co.	877,527 40		41 16	877,486 24	3,071 20
Granite Savings Bank & Trust Co.	1,259,050 10		883 08	1,258,167 02	4,403 58
Hardwick Savings Bank & Trust Co.	766,992 92		1,473 91	765,519 01	2,679 32
Lamoille County Savings Bank & Trust Co.	1,918,840 79		386 63	1,918,454 16	6,714 59
Ludlow Savings Bank & Trust Co.	597,447 00		1,465 00	595,982 00	2,085 93
Montpelier Savings Bank & Trust Co.	2,962,736 10	3,500 00	12,299 58	2,946,936 52	10,314 27
Northfield Trust Co.	57,605 00			57,605 00	201 60
Orleans Trust Co.	915,960 00			915,960 00	3,205 86
Peoples Trust Co.	917,080 16	1,500 00		915,580 16	3,204 53
Proctor Trust Co.	801,243 79		8,610 08	792,633 71	2,774 22
Richford Savings Bank & Trust Co.	652,524 00		1,516 00	651,008 00	2,278 53
Rutland Trust Co.	783,666 93		3,403 00	780,263 93	2,730 92
State Trust Co.	†				
Swanton Savings Bank & Trust Co.	331,642 07		6 00	331,636 07	1,160 73
Union Savings Bank & Trust Co.	950,926 00		2,000 70	948,925 30	3,321 24
West Rutland Trust Co.	281,124 30		13 96	281,110 34	983 88
Windsor County Trust Co.	415,871 02			415,871 02	1,455 55
	$27,080,986 68	$22,821 32	$83,506 96	$26,974,658 40	$94,411 20

*Commenced doing business April 8, 1911.
†No deposits.

SAVINGS BANKS—Statement for the six months ending December 31, 1911.

	Average amt. deposits and accumulations.	Average amt. U. S. Bonds.	Average amt. of real estate taxed locally.	Balance subject to tax.	Amount paid as taxes.
Bellows Falls Savings Institution	$1,760,309 00		$24,500 00	$1,735,809 00	$6,075 33
Bennington County Savings Bank	1,958,606 34	$10,000 00	18,600 00	1,930,006 34	6,755 02
Brattleboro	2,190,733 24		70,426 13	2,120,307 11	7,421 07
Burlington Building & Loan Association	91,136 18			91,136 18	318 97
Burlington	13,925,746 85	20,000 00	75,000 00	13,830,746 85	48,407 61
Chester	682,392 92			682,392 92	2,388 34
Essex Co-op. S. & L. Association	23,848 66			23,848 66	83 46
Home	169,580 00		1,200 00	168,380 00	589 33
Jamaica	422,988 17		1,668 01	421,320 16	1,474 62
Lyndon	770,038 31		3,000 00	767,038 31	2,684 63
Marble	2,154,818 80			2,154,818 80	7,541 86
Northfield	1,032,521 00		39,075 00	993,446 00	3,477 06
Ottauquechee	1,864,136 20		16,000 00	1,848,136 20	6,468 48
Passumpsic	2,669,230 64	11,500 00	24,461 85	2,633,268 79	9,218 90
Rutland	6,198,705 91		35,000 00	6,163,705 91	21,572 97
Springfield	2,088,130 22		70,000 00	2,018,130 22	7,063 46
Vermont	4,757,482 76		15,015 00	4,742,467 76	16,598 63
Wells River	918,124 28		2,000 00	916,124 28	3,206 44
White River	649,188 20		21,700 00	627,488 20	2,196 21
Wilmington	1,006,389 73		13,725 00	992,664 73	3,474 32
Windham County	489,939 96		4,500 00	485,439 96	1,699 04
Windsor	972,113 96	500 00	8,000 00	963,613 96	3,372 65
Winooski	1,735,504 71		6,300 00	1,729,204 71	6,052 21
	$48,531,666 04	$42,000 00	$450,170 99	$48,039,495 05	$168,140 61

SAVINGS BANK AND TRUST COMPANIES—Statement for the six months ending December 31, 1911.

	Average amt. deposits.	Average amt. U. S. Bonds.	Balance subject to tax.	Amount paid as taxes.
Barre Savings Bank & Trust Company	$1,485,801 06	$10,087 33	$1,475,713 73	$5,165 00
Barton Savings Bank & Trust Company	983,406 05		983,406 05	3,441 92
Bellows Falls Trust Company	603,268 33		603,268 33	2,111 44
Brattleboro Trust Company	730,998 00		730,998 00	2,558 49
Burlington Trust Company	2,658,820 03	52,000 00	2,606,820 03	9,123 87
Capital Savings Bank & Trust Company	1,736,613 66	2,000 00	1,734,613 66	6,071 14
Central Savings Bank & Trust Company	476,075 60		476,075 60	1,666 27
Champlain Trust Company	182,761 00		182,761 00	639 66
Chittenden County Trust Company	1,080,595 85		1,080,595 85	3,782 03
Citizens Savings Bank & Trust Company	2,811,961 69		2,811,961 69	9,841 87
City Trust Company	140,195 00		140,195 00	490 68
Enosburg Falls Savings Bank & Trust Company	665,444 19		665,444 19	2,329 05
Franklin County Savings Bank & Trust Company	947,052 94		947,052 94	3,314 68
Granite Savings Bank & Trust Company	1,272,235 48		1,272,235 48	4,452 82
Hardwick Savings Bank & Trust Company	799,559 40		799,559 40	2,798 45
Lamoille County Savings Bank & Trust Company	2,048,014 45	23,387 10	2,024,627 35	7,086 20
Ludlow Savings Bank & Trust Company	611,385 00		611,385 00	2,139 84
Montpelier Savings Bank & Trust Company	3,069,692 55	3,500 00	3,066,192 55	10,731 67
Northfield Trust Company	64,149 00		64,149 00	224 52
Orleans Trust Company	1,002,307 00		1,002,307 00	3,508 07
Peoples Trust Company	973,430 01	10,000 00	963,430 01	3,372 00
Proctor Trust Company	852,375 57		852,375 57	2,983 31
Richford Savings Bank & Trust Company	695,851 00		695,851 00	2,435 48
Rutland Trust Company	893,479 51		893,479 51	3,127 18
State Trust Company	†			
Swanton Savings Bank & Trust Company	382,136 59		382,136 59	1,337 48
Union Savings Bank & Trust Company	1,013,528 00		1,013,528 00	3,547 35
Waterbury Savings Bank & Trust Company	*207,488 00		207,488 00	726 21
West Rutland Trust Company	302,532 91		302,532 91	1,058 82
Windsor County Trust Company	472,183 03		472,183 03	1,652 64
	$29,163,340 90	$100,974 43	$29,062,366 47	$101,718 14

†No deposits.
*Commenced doing business October 1, 1911. Deposits transferred from Waterbury National Bank.

SCHEDULE SHOWING TOTAL AVERAGE DEPOSITS IN SAVINGS BANKS, TRUST COMPANIES AND SAVINGS BANK AND TRUST COMPANIES AND TAXES PAID THEREBY FOR THE SIX MONTHS ENDING ON THE SEVERAL DATES HEREINAFTER CONTAINED.

	Average amt. deposits and accumulations.	Average amt. U. S. Bonds.	Average amt. deposits subject to local taxation.	Average amt. real estate of savings banks.	Balance subject to tax.	Amount paid as taxes.
June 30, 1900	$38,410,867 94	$1,043,538 87	$1,226,595 34	$638,167 40	$35,502,566 33	$124,357 05
December 31, 1900	39,408,858 28	934,741 50	1,133,807 38	673,342 15	36,666,967 25	128,334 44
June 30, 1901	40,576,950 01	889,620 61	1,158,865 96	647,544 00	37,880,919 44	132,608 16
December 31, 1901	41,497,643 38	795,276 29	1,170,865 90	621,971 17	38,909,530 02	136,083 19
June 30, 1902	42,416,117 06	553,558 34	1,313,809 38	587,143 31	39,961,606 03	139,864 93
December 31, 1902	43,846,200 04	452,062 21	1,468,478 15	597,874 76	41,327,784 92	144,757 83
June 30, 1903	44,375,668 21	217,847 89	794,091 64	564,413 03	43,512,718 54	152,294 42
December 31, 1903	46,357,332 42	220,182 96	842,327 52	521,181 21	44,773,640 73	156,707 65
June 30, 1904	47,327,149 50	344,306 29	771,999 04	484,422 42	45,726,421 75	160,057 49
December 31, 1904	49,030,219 77	335,597 46	692,900 63	476,263 14	47,525,458 54	166,429 23
June 30, 1905	49,965,331 22	221,383 84	898,405 16	467,192 63	48,378,349 59	169,327 05
December 31, 1905	51,467,109 46	181,426 65	1,088,637 05	438,775 88	49,758,269 88	174,168 35
June 30, 1906	52,697,374 06	164,925 26	1,001,844 69	425,638 76	51,104,965 35	178,867 22
December 31, 1906	54,591,577 04	166,814 93	914,867 97	412,507 27	53,097,386 87	185,839 96
June 30, 1907	57,300,013 05	164,199 64	831,842 17	408,570 97	55,895,400 27	195,633 87
December 31, 1907	60,412,041 65	108,826 66	749,329 29	418,014 31	59,135,871 39	206,975 29
June 30, 1908	61,021,168 79	80,416 66	701,610 73	494,576 57	59,744,564 83	209,187 22
December 31, 1908	62,949,892 33	68,750 00	647,909 97	505,292 50	61,727,939 86	216,047 57
June 30, 1909	64,763,029 60	69,900 00	637,651 24	489,374 68	63,566,103 68	222,505 90
December 31, 1909	67,410,798 27	69,250 00	629,096 87	485,268 97	66,227,182 43	231,955 57
June 30, 1910	69,452,817 20	70,250 00	665,188 60	469,280 07	68,248,098 53	238,869 43
December 31, 1910	71,832,385 40	69,250 00	705,460 92	446,694 38	70,610,980 10	247,187 57
June 30, 1911	74,384,593 65	66,821 32	104,285 16	453,772 72	73,759,714 45	258,158 81
December 31, 1911	77,695,006 94	142,974 43		450,170 99	77,101,861 52	269,858 75

NOTE:—Prior to January 1, 1902, individual deposits aggregating $1,500 or less were subject to the state tax, and so much of such deposits as exceeded that sum were taxable in the towns wherein the depositor resided; from said last named date to November 14, 1906, such deposits aggregating $2,000 or less were subject to the state tax, and the excess thereof to local taxation; from said last named date to January 28, 1911, all deposits of $2,000 or less in any or all savings banks and trust companies were subject to the state tax, and only the amounts in excess of $2,000 in any one institution were taxed locally; on the last named date all limitations were removed and no deposits are now taxed locally.

SCHEDULE SHOWING PAYMENTS MADE AGREEABLY TO STIPULATIONS ON FILE BY NATIONAL BANKS ON INTEREST-BEARING DEPOSITS DURING THE FISCAL YEARS IN THE BIENNIAL TERM ENDING JUNE 30, 1912.

NOTE:—Unless otherwise indicated the amounts shown in the first column are the total amounts due for the fiscal year ending March 31, 1911; and in the second column for the fiscal year ending March 31, 1912. The schedules following this contain the statements for the semi-annual periods composing each of such years.

Allen National Bank	$ 101 36	$ 93 59
Baxter National Bank	157 78	237 18
Bennington County National Bank	209 95	233 68
Bradford National Bank	696 16	757 16
Caledonia National Bank	1,867 68	2,057 10
Citizens National Bank		† 189 76
Clement National Bank	2,452 03	
First National Bank of Bennington	2,473 39	2,766 19
First National Bank of Enosburg Falls	996 15	1,147 64
First National Bank of Fair Haven	33 12	31 55
First National Bank of Montpelier	2,135 25	2,743 46
First National Bank of North Bennington	1,106 83	1,146 15
First National Bank of Poultney	1,420 49	1,552 83
First National Bank of St. Johnsbury	27 70	6 50
First National Bank of Springfield	336 60	544 71
First National Bank of White River Jct.	4,931 50	4,431 43
Howard National Bank	2,008 64	1,841 28
Island Pond National Bank	854 06	905 94
Lamoille County National Bank	460 16	540 07
Merchants National Bank of St. Johnsbury	4,206 98	4,794 27
Montpelier National Bank	4,643 04	5,802 69
National Bank of Barre	4,439 08	4,615 19
National Bank of Bellows Falls	‡ 82 89	712 16
National Bank of Derby Line	771 55	712 16
National Bank of Newport	1,484 34	1,392 58
National Bank of Orange County	1,168 92	1,137 47
National Black River Bank	407 36	420 39
National White River Bank	2,931 40	2,899 77

Northfield National Bank	$638 97	$805 84
Peoples National Bank of Barre	1,277 77	1,622 28
Peoples National Bank of Brattleboro	428 40	322 20
Rutland County National Bank		† 549 57
State National Bank	863 00	956 62
Vermont National Bank	192 64	200 48
Waterbury National Bank	2,549 43	* 1,392 75
Welden National Bank	1,522 55	1,899 44
Woodstock National Bank	45 62	40 71
	$49,922 79	$50,974 09

‡This item does not include $65.02 due for six months ending September 30, 1910 and covered by payment of $1,000 advanced in the fiscal year ending June 30, 1910.

†Stipulation agreeing to semi-annually pay 7-20 of 1% of its interest bearing deposits from April 1, 1911 filed on the last named date.

*Deposits transferred to Waterbury Savings Bank and Trust Company on October 1, 1911.

NATIONAL BANKS—Statement for the six months ending September 30, 1910.

	Average amt. of interest bearing deposits.	Average deposits of non-taxable depositors.	Balance subject to 7-20 of 1% rate.	Amount paid.
Allen National Bank	$13,360 50		$13,360 50	$46 76
Baxter National Bank	28,530 36	$ 6,707 38	21,822 98	76 37
Bennington County National Bank	43,469 62	12,533 33	30,936 29	108 28
Bradford National Bank	142,078 44	44,077 64	98,000 80	343 00
Caledonia National Bank	266,478 00	4,256 00	262,222 00	917 80
Clement National Bank	783,642 00	83,044 00	700,598 00	2,452 03
First National Bank of Bennington	410,234 65	73,189 68	337,044 97	1,179 65
First National Bank of Enosburg Falls	137,005 62		137,005 62	479 52
First National Bank of Fair Haven	7,320 49	2,582 06	4,738 43	16 58
First National Bank of Montpelier	323,080 34	46,057 87	277,022 47	969 57
First National Bank of North Bennington	188,588 29	31,390 64	157,197 65	550 19
First National Bank of Poultney	213,629 80	5,009 25	208,620 55	730 17
First National Bank of St. Johnsbury	6,236 00	850 00	5,386 00	18 85
First National Bank of Springfield	37,599 87	1,386 67	36,213 20	126 77
First National Bank of White River Junction	1,149,409 00	428,948 00	720,461 00	2,521 61
Howard National Bank	310,532 00	36,776 00	273,756 00	958 15
Island Pond National Bank	194,182 35	72,675 95	121,506 40	425 27

Lamoille County National Bank	63,008 80	327 10	62,681 79	219 38
Merchants National Bank of St. Johnsbury	628,173 77	35,237 94	592,935 83	2,075 29
Montpelier National Bank	701,364 00	74,349 00	627,015 00	2,194 56
National Bank of Barre	663,822 60	22,794 68	641,027 92	2,243 59
National Bank of Bellows Falls	66,937 27	48,359 63	18,577 64	65 02
National Bank of Derby Line	202,842 00	99,589 00	103,253 00	361 39
National Bank of Newport	241,637 73	27,467 99	214,169 74	749 56
National Bank of Orange County	188,399 00	18,023 00	170,376 00	596 32
National Black River Bank	62,309 08	5,466 37	56,842 71	198 95
National White River Bank	447,277 48	28,917 43	418,360 05	1,464 26
Northfield National Bank	100,601 76	13,571 32	87,030 44	304 60
Peoples National Bank of Barre	182,184 93	11,236 74	170,948 19	598 32
Peoples National Bank of Brattleboro	213,069 67	148,091 67	64,978 00	227 42
State National Bank	146,553 00	23,406 00	123,147 00	430 99
Vermont National Bank	174,241 04	145,941 02	28,300 02	99 05
Waterbury National Bank	361,833 66	12,706 66	349,127 00	1,221 94
Welden National Bank	228,270 88	21,736 50	206,534 38	722 87
Woodstock National Bank	9,534 00		9,534 00	33 37
	$8,937,438 09	$1,586,706 52	$7,350,731 57	$25,662 43

*$65.02 due for this period was covered by payment of $1,000 advanced in the fiscal year ending June 30, 1910.

NATIONAL BANKS—Statement for the six months ending March 31, 1911.

	Average amt. of interest bearing deposits.	Average deposits of non-taxable depositors.	Balance subject to 7-20 of 1% rate.	Amount paid.
Allen National Bank	$15,613 00		$15,613 00	$54 60
Baxter National Bank	30,956 83	$ 7,697 71	23,259 12	81 41
Bennington County National Bank	59,026 10	30,150 00	28,876 10	101 67
Bradford National Bank	145,425 64	44,523 21	100,902 43	353 16
Caledonia National Bank	276,308 20	4,911 95	271,396 25	949 88
Clement National Bank	*			
First National Bank of Bennington	444,860 25	75,221 61	369,638 64	1,293 74
First National Bank of Enosburg Falls	147,610 89		147,610 89	516 63
First National Bank of Fair Haven	6,118 51	1,390 64	4,727 87	16 54
First National Bank of Montpelier	385,132 66	52,077 31	333,055 35	1,165 68
First National Bank of North Bennington	201,442 28	42,401 57	159,040 71	556 64
First National Bank of Poultney	209,992 00	12,757 00	197,235 00	690 32
First National Bank of St. Johnsbury	6,234 00	3,706 00	2,528 00	8 85
First National Bank of Springfield	63,602 20	3,652 00	59,950 20	209 83
First National Bank of White River Junction	1,111,626 00	423,085 00	688,541 00	2,409 89
Howard National Bank	328,152 00	28,006 00	300,146 00	1,050 49
Island Pond National Bank	195,389 33	72,875 91	122,513 42	428 79

Lamoille County National Bank	68,914 96	119 11	68,795 85	240 78
Merchants National Bank of St. Johnsbury	659,760 74	50,706 61	609,054 13	2,131 69
Montpelier National Bank	770,210 00	70,644 00	699,566 00	2,448 48
National Bank of Barre	652,502 42	25,218 35	627,284 07	2,195 49
National Bank of Bellows Falls	83,888 13	60,204 43	23,683 70	82 89
National Bank of Derby Line	210,361 66	93,172 21	117,189 45	410 16
National Bank of Newport	239,036 00	29,097 17	209,938 83	734 78
National Bank of Orange County	181,398 00	17,786 00	163,612 00	572 60
National Black River Bank	62,343 31	2,797 00	59,546 31	208 41
National White River Bank	449,122 53	29,940 82	419,181 71	1,467 14
Northfield National Bank	112,598 89	17,064 22	95,534 67	334 37
Peoples National Bank of Barre	204,526 60	10,397 82	194,128 78	679 45
Peoples National Bank of Brattleboro	233,303 33	175,880 00	57,423 33	200 98
State National Bank	159,246 00	35,815 00	123,431 00	432 01
Vermont National Bank	171,764 62	145,026 03	26,738 59	93 59
Waterbury National Bank	393,821 00	14,539 00	379,282 00	1,327 49
Welden National Bank	267,782 56	39,302 49	228,480 07	799 68
Woodstock National Bank	3,500 00		3,500 00	12 25
	$8,551,570 64	$1,620,166 17	$6,931,404 47	$24,260 36

*Pending determination of suit, bank declines to make return and payment (see pp. 9-11.)

NATIONAL BANKS—Statement for the six months ending September 30, 1911.

	Average amt. of interest bearing deposits.	Average deposits of non-taxable depositors.	Balance subject to 7-20 of 1% rate.	Amount paid.
Allen National Bank	$13,739 00		$13,739 00	$48 09
Baxter National Bank	41,289 66	$7,432 40	33,857 26	118 50
Bennington County National Bank	52,668 42	16,750 00	35,918 42	125 72
Bradford National Bank	156,771 41	47,870 80	108,900 61	381 15
Caledonia National Bank	297,189 71	5,136 10	292,053 61	1,022 21
Citizens National Bank	† 25,037 53	6,835 55	18,201 98	63 70
Clement National Bank	§			
First National Bank of Bennington	463,515 46	69,504 82	394,010 64	1,379 04
First National Bank of Enosburg Falls	158,276 98		158,276 98	553 97
First National Bank of Fair Haven	6,118 51	1,380 64	4,737 87	16 56
First National Bank of Montpelier	410,334 39	35,004 78	375,329 61	1,313 62
First National Bank of North Bennington	212,766 80	50,553 32	162,213 48	567 75
First National Bank of Poultney	231,518 91	22,183 98	209,334 93	732 67
First National Bank of St. Johnsbury	3,214 00	2,256 00	958 00	3 35
First National Bank of Springfield	77,522 16	7,895 85	69,626 31	243 69
First National Bank of White River Junction	1,115,795 00	451,239 00	664,556 00	2,325 95
Howard National Bank	301,949 00	32,510 00	269,439 00	943 04
Island Pond National Bank	200,967 17	74,856 52	126,110 65	441 38

Lamoille County National Bank	81,949 83	183 98	81,765 85	286 18
Merchants National Bank of St. Johnsbury	732,388 60	49,523 44	682,865 16	2,390 03
Montpelier National Bank	919,024 00	111,216 00	807,808 00	2,827 32
National Bank of Barre	704,679 11	46,243 47	658,435 64	2,304 52
National Bank of Bellows Falls	67,005 98	42,014 17	24,991 81	87 47
National Bank of Derby Line	206,912 88	103,840 48	103,072 40	360 75
National Bank of Newport	230,180 61	26,883 13	203,297 48	711 48
National Bank of Orange County	180,489 00	18,727 00	161,762 00	566 27
National Black River Bank	63,274 08	2,268 00	61,006 08	213 52
National White River Bank	452,032 89	16,467 73	435,565 16	1,524 48
Northfield National Bank	131,401 57	19,090 51	112,311 06	393 09
Peoples National Bank of Barre	264,970 34	33,471 08	231,499 26	810 24
Peoples National Bank of Brattleboro	186,466 66	138,866 66	47,600 00	166 60
Rutland County National Bank	† 72,788 00	2,096 00	70,692 00	247 45
State National Bank	175,342 00	41,446 00	133,896 00	468 58
Vermont National Bank	172,534 24	144,858 43	27,675 81	96 88
Waterbury National Bank	*412,849 00	14,920 00	397,929 00	1,392 75
Welden National Bank	314,656 02	46,707 88	267,948 14	937 81
Woodstock National Bank	9,130 00		9,130 00	31 96
	$9,146,748 92	$1,690,233 72	$7,456,515 20	$26,097 77

†Stipulation agreeing to semi-annually pay 7-20 of 1% of its interest bearing deposits from April 1, 1911, filed on the last named date.
§Pending determination of suit bank declines to make return and payment (see pp. 9-11.)
*Deposits transferred to Waterbury Savings Bank and Trust Company, October 1, 1911.

NATIONAL BANKS—Statement for the six months ending March 31, 1912.

	Average amt. of interest bearing deposits.	Average deposits of non-taxable depositors.	Balance subject to 7-20 of 1% rate.	Amount paid.
Allen National Bank	$13,006 00		$13,006 00	$45 50
Baxter National Bank	42,010 05	$8,101 66	33,908 39	118 68
Bennington County National Bank	43,753 54	12,906 75	30,846 79	107 96
Bradford National Bank	153,505 10	46,072 70	107,432 40	376 01
Caledonia National Bank	304,407 80	8,725 61	295,682 19	1,034 89
Citizens National Bank	55,205 38	19,186 83	36,018 55	126 06
Clement National Bank	*			
First National Bank of Bennington	476,300 83	79,972 76	396,328 07	1,387 15
First National Bank of Enosburg Falls	169,620 23		169,620 23	593 67
First National Bank of Fair Haven	5,133 67	848 33	4,285 34	14 99
First National Bank of Montpelier	469,603 97	61,078 75	408,525 22	1,429 84
First National Bank of North Bennington	215,713 66	50,457 31	165,256 35	578 40
First National Bank of Poultney	259,800 00	25,468 00	234,332 00	820 16
First National Bank of St. Johnsbury	2,899 00	1,999 00	900 00	3 15
First National Bank of Springfield	92,815 44	6,808 37	86,007 07	301 02
First National Bank of White River Junction	1,095,079 00	493,513 00	601,566 00	2,105 48
Howard National Bank	294,098 00	37,454 00	256,644 00	898 24
Island Pond National Bank	207,490 79	74,759 02	132,731 77	464 56

Lamoille County National Bank	72,965 03	425 40	72,539 63	253 89
Merchants National Bank of St. Johnsbury	739,364 03	52,438 03	686,926 00	2,404 24
Montpelier National Bank	930,287 00	80,181 00	850,106 00	2,975 37
National Bank of Barre	710,006 36	49,812 55	660,193 81	2,310 67
National Bank of Bellows Falls	83,365 61	55,940 35	27,425 26	95 99
National Bank of Derby Line	200,887 03	100,483 57	100,403 46	351 41
National Bank of Newport	222,324 46	27,720 76	194,603 70	681 10
National Bank of Orange County	182,284 00	19,053 00	163,231 00	571 20
National Black River Bank	63,282 38	4,177 36	59,105 02	206 87
National White River Bank	436,604 21	43,663 32	392,940 89	1,375 29
Northfield National Bank	137,301 04	19,373 01	117,928 03	412 75
Peoples National Bank of Barre	261,137 02	29,124 56	232,012 46	812 04
Peoples National Bank of Brattleboro	209,924 66	165,468 00	44,456 66	155 60
Rutland County National Bank	94,094 00	7,784 00	86,310 00	302 12
State National Bank	178,026 00	38,561 00	139,465 00	488 04
Vermont National Bank	170,574 56	140,980 38	29,594 18	103 60
Welden National Bank	333,558 88	58,807 58	274,751 30	961 63
Woodstock National Bank	2,500 00		2,500 00	8 75
	$8,928,928 73	$1,821,345 96	$7,107,582 77	$24,876 32

*Pending determination of suit bank declines to make return and payment (see pp. 9-11).

SCHEDULE SHOWING TAXES PAID BY RAILROADS DURING THE FISCAL YEARS IN THE BIENNIAL TERM ENDING JUNE 30, 1912.

NOTE:—Unless otherwise indicated the amount of the taxes shown in the first column is the total tax for the year ending December 31, 1910, and in the second column for the year ending December 31, 1911; and are computed upon gross earnings.

	1910	1911
Atlantic & St. Lawrence Railroad Company....	$9,587 98	$9,515 25
Barre & Montpelier Traction & Power Company	1,701 90	1,904 14
Barre Railroad Company	4,282 66	4,252 00
Bellows Falls & Saxtons River Street Ry. Co.	607 21	602 93
Brandon & West Rutland Railroad Company.	* 312 50	*(1) 137 77
Bristol Railroad Company	565 99	538 45
Burlington Traction Company	3,895 88	4,347 40
Central Vermont Railway Compnay.....	85,497 56	95,542 96
Clarendon & Pittsford Railroad Company....	2,030 98	2,256 97
Connecticut & Passumpsic Rivers Railroad Co.	48,615 53	51,218 40
Connecticut River Railroad Company.....	* 312 50	* 312 50
Coos Valley Railroad Company	764 88	880 11
Deerfield River Railroad Company	380 83	567 21
Delaware & Hudson Company	4,168 44	4,830 63
Fair Ground Railway Company	* 37 50	* 45 00
Fitchburg Railroad Company	* 4,762 50	* 4,762 50
Hardwick & Woodbury Railroad	* 875 00	935 82
Hoosac Tunnel & Wilmington Railroad	1,577 00	1,765 13
Maine Central Railroad Company	* 131 24	* 150 00
Manchester, Dorset & Granville Railroad Co..	98 79	(2) 63 68
Midland Railroad Company		*(3) 67 50
Military Post Street Railroad Company	1,004 91	1,107 51
Montpelier & Wells River Railroad	7,844 94	8,230 78
Mount Mansfield Electric Railroad	537 09	567 95
Newport & Richford Railroad	7,248 37	7,597 70
Northern Railroad Company of New Hampshire	* 375 00	* 400 00
Rutland Railroad Company	70,260 67	72 391 46
Rutland Railway Light & Power Company ...	2,860 01	3,203 98

	1910	1911
St. Albans Street Railway Company	$785 24	$853 94
Tax for 6 months ending Dec. 31, 1904		(4) 372 29
Tax for 6 months ending June 30, 1905		(4) 219 44
Tax Jan. 1 to May 15, 1912		(5) 218 14
St. Johnsbury & Lake Champlain Railroad Co.	9,788 14	10,406 64
Springfield Electric Railway Company	1,194 02	968 99
Twin State Gas & Electric Company	* 625 00	* 750 00
Upper Coos Railroad Company of Vermont	80 96	89 80
Vermont & Providence Line Railroad Company	197 65	226 87
The Vermont Company (Name changed from Bennington & North Adams Street Railway Company)	1,700 58	1,850 23
Vermont Valley Railroad	16,961 72	18,498 55
White River Railroad Company	878 40	1,057 69
Woodstock Railway Company	1,389 70	1,526 04
Total	$293,939 27	$315,234 35

*This amount is 1 1-4% of the appraised valuation of road.

(1) Tax on appraisal January 1, to May 13, 1911. On last named date entire property transferred to Clarendon & Pittsford Railroad Company.

(2) This is tax for six months ending June 30, 1911. Tax of $150.17 for six months ending Dec. 31, 1911 unpaid on June 30, 1912.

(3) Road first operated in 1911.

(4) In receivership 1905 to 1912.

(5) Entire property sold to St. Albans and Swanton Traction Company.

SCHEDULE SHOWING TOTAL TAXES PAID BY RAILROADS IN 1911, AND THE AMOUNT PER MILE.

	Mileage.		Taxes for 1911.	Taxes per mile for 1911.
Addison Railroad Company	14.6	(a)		
Atlantic & St. Lawrence Railroad Company	30.56		$9,515 25	$311 56
Barre & Montpelier Traction & Power Company	9.2		1,904 14	206 97
Barre Branch Railroad Company	3.8	(b)		
Barre Railroad Company	9.26		4,252 00	459 17
Bennington & North Adams Street Railway Company (Name changed to The Vermont Company.)	19.2		1,850 23	96 37
Bellows Falls & Saxtons River Street Railway Company	6.5		602 93	92 76
Bethel Granite Railway Company	5.	(c)		
Brandon & West Rutland Railroad Company	2.	(cc)		
Bristol Railroad Company	6.		538 45	89 74
Burlington Traction Company	11.		4,347 40	395 21
Central Vermont Railway Company	246.3		95,542 96	321 37
Clarendon & Pittsford Railroad Company	14.5		2,256 97	138 63
Connecticut & Passumpsic Rivers Railroad Company	110.31		51,218 40	464 31
Connecticut River Railroad Company	.72		312 50	434 02
Coos Valley Railroad Company	12.69		880 11	69 35
Deerfield River Railroad Company	16.		567 21	35 45
Delaware & Hudson Company	29.82		4,830 63	111 10
East Barre & Chelsea Railroad Company	1.	(d)		
Fair Ground Railway Company	.6		45 00	75 00
Fitchburg Railroad Company	12.7		4,762 50	375 00
Hardwick & Woodbury Railroad	9.5		935 82	98 50
Hoosac Tunnel & Wilmington Railroad	15.65		1,765 13	112 79
Maine Central Railroad Company	.25		150 00	600 00

Manchester, Dorset & Granville Railroad Company	5.09	(e)	
Military Post Street Railroad Company	4.64	1,107 51	238 68
Montpelier & Wells River Railroad	38.20	8,230 78	195 97
Mount Mansfield Electric Railroad	10.5	567 95	54 09
Newport & Richford Railroad	21.	7,597 70	361 79
Northern Railroad Company of New Hampshire	.25	400 00	1,600 00
Pittsford & Rutland Railroad Company	1.78	(f)	
Rensselaer & Saratoga Railroad Company	29.82	(g)	
Rutland & Whitehall Railroad Company	6.83	(h)	
Rutland Railroad Company	227.02	72,391 46	299 60
Rutland Railway Light & Power Company (i)	23.5	3,203 98	105 04
St. Albans Street Railway Company	12.71	853 94	67 18
St. Johnsbury & Lake Champlain Railroad Company	131.5	10,406 64	79 14
Springfield Electric Railway Company	4.579	968 99	211 61
Twin State Gas & Electric Company (j)	4.75	750 00	157 90
Upper Coos Railroad Company of Vermont	1.65	89 80	54 42
Vermont & Massachusetts Railroad Company	10.	(k)	
Vermont & Province Line Railroad Company	3.	226.87	75 62
Vermont Valley Railroad	24.	18,498 55	770 77
West River Railroad Company	36.	(l)	
White River Railroad Company	18.86	1,057 69	56 08
Woodstock Railway Company	13.88	1,526 04	109 93

(a) Gross earnings and tax included in return of Rutland Railroad.
(b) Gross earnings and tax included in return of Montpelier and Wells River Railroad.
(c) Gross earnings and tax included in return of Central Vermont Railway Company.
(cc) Property transferred to Clarendon & Pittsford Railroad Company.
(d) Gross earnings and tax included in return of Barre Railroad Co.
(e) Failed to file returns except for first semi-annual period.
(f) Property transferred to Clarendon and Pittsford Railroad Company.
(g) Gross earnings and tax included in return of Delaware & Hudson Company.
(h) Gross earnings and tax included in return of Delaware & Hudson Company.
(i) On December 31, 1911, extension from Fair Haven to Poultney—7 miles—was appraised at $100,000. Total mileage 30.5—Total appraisal $525,000.
(j) Valuation of extension on Washington Street—½ mile in length—was fixed on appeal at $4,000. Total mileage 5.25—Total appraisal $64,000.
(k) Gross earnings and tax included in return of Central Vermont Railway Company.
(l) Gross earnings and tax included in return of Central Vermont Railway Company.

SCHEDULE SHOWING AMOUNT OF TAXES PAID IN 1911 BY RAILROADS THAT ELECT TO PAY ON GROSS EARNINGS AND THE RATE PER THOUSAND UPON THE APPRAISED VALUATION.

NOTE:—This schedule contains no data touching railroads that pay on appraised valuation.

	Valuation of owned and leased lines.	Aggregate appraised valuation.	1¼% of appraised valuation.	Taxes paid in 1911.	Rate per $1,000.
Atlantic & St. Lawrence Railroad Company		$1,222,400	$15,280 00	$9,515 25	$7 78
Barre & Montpelier Traction & Power Company		207,000	2,587 50	1,904 14	9 20
Barre Railroad Company	$400,000				
East Barre & Chelsea Railroad Company (leased line)	10,000	410,000	5,125 00	4,252 00	10 37
Bellows Falls & Saxtons River Street Railway Company		100,000	1,250 00	602 93	6 03
Bristol Railroad Company		90,000	1,125 00	538 45	5 98
Burlington Traction Company		385,000	4,812 50	4,347 40	11 29
Central Vermont Railway Company	8,374,200				
Bethel Granite Railway Company (leased line)	62,500				
Vermont & Massachusetts Railroad Company (leased line)	400,000				
West River Railroad Company (leased line)	540,000	9,376,700	117,208 75	95,542 96	10 19
Clarendon & Pittsford Railroad Company	232,000				
Pittsford & Rutland Railroad Company (leased line)	50,000	282,000	3,525 00	2,256 97	8 00
Connecticut & Passumpsic Rivers Railroad Company		4,700,000	58,750 00	51,218 40	10 90
Coos Valley Railroad Company		158,625	1,982 81	880 11	5 55
Deerfield River Railroad Company		100,000	1,250 00	567 21	5 67
Delaware & Hudson Company					
Rensselaer & Saratoga Division	894,600				
Rutland & Whitehall Railroad Company (leased line)	204,900	1,099,500	13,743 75	4,830 63	4 39

Hardwick & Woodbury Railroad		133,000	1,662 50	935 82	7 03
Hoosac Tunnel & Wilmington Railroad		235,200	2,940 00	1,765 13	7 50
Manchester, Dorset & Granville Railroad Company		81,440	1,018 00	*213 85	2 63
Military Post Street Railroad Company		111,360	1,392 00	1,107 51	9 94
Montpelier & Wells River Railroad	802,200				
Barre Branch Railroad Company (leased line)	114,000	916,200	11,452 50	8,230 78	8 98
Mount Mansfield Electric Railroad		75,000	937 50	567 95	7 57
Newport & Richford Railroad		735,000	9,187 50	7,597 70	10 33
Rutland Railroad Company	7,945,700				
Addison Railroad Company (leased line)	206,400	8,152,100	101,901 25	72,391 46	8 88
Rutland Railway Light and Power Company		425,000	5,312 50	3,203 98	7 54
St. Albans Street Railway Company		100,000	1,250 00		
St. Johnsbury & Lake Champlain Railroad Company		1,500,000	18,750 00	10,406 64	6 94
Springfield Electric Railway Company		112,500	1,406 25	968 99	8 61
Upper Coos Railroad Company of Vermont		20,625	257 81	89 80	4 35
Vermont & Province Line Railroad Company		60,000	750 00	226 87	3 78
The Vermont Company		350,000	4,375 00	1,850 23	5 29
Vermont Valley Railroad		1,800,000	22,500 00	18,498 55	10 28
White River Railroad Company		120,000	1,500 00	1,057 69	8 81
Woodstock Railway Company		250,000	3,125 00	1,526 04	6 10

*$150.17 of this amount was unpaid on June 30, 1912.

SCHEDULE SHOWING IN PYRAMID FORM THE AMOUNT OF TAXES PER MILE OF MAIN LINE, PAID IN 1911 BY THE VARIOUS RAILROADS HEREINAFTER NAMED.

	Mileage.	Amount paid per mile of main line.
Deerfield River Railroad Company	16.	$35 45
Mount Mansfield Electric Railroad	10.5	54 09
Upper Coos Railroad Company of Vermont	1.65	54 42
White River Railroad Company	18.86	56 08
St. Albans Street Railway Company	12.71	67 18
Coos Valley Railroad Company	12.69	69.35
Fair Ground Railway Company	.6	75 00
Vermont & Province Line Railroad Company	3.	75 62
St. Johnsbury & Lake Champlain Railroad Company	131.5	79 14
Bristol Railroad Company	11.	89 74
Bellows Falls & Saxtons River Street Railway Co.	6.5	92.76
Bennington & North Adams Street Railway Company	19.2	96 37
Hardwick & Woodbury Railroad	9.5	98 50
Rutland Railway Light & Power Company	23.5	105 04
Woodstock Railway Company	13.88	109 93
Delaware & Hudson Company	29.82	111 10
Hoosac Tunnel & Wilmington Railroad	15.65	112 79
Clarendon & Pittsford Railroad Company	14.5	138 63
Twin State Gas & Electric Company	4.75	157 90
Montpelier & Wells River Railroad	38.20	195 97
Barre & Montpelier Traction & Power Company	9.2	206 97
Springfield Electric Railway Company	4.579	211 61
Military Post Street Railway Company	4.64	238 68
Rutland Railroad Company	227.02	299 60
Atlantic & St. Lawrence Railroad Company	30.56	311 36
Central Vermont Railway Company	246.3	321 37
Newport & Richford Railroad	21.	361 79
Fitchburg Railroad Company	12.7	375 00
Burlington Traction Company	11.	395 21
Connecticut River Railroad Company	.72	434 02
Barre Railroad Company	9.26	459 17
Connecticut & Passumpsic Rivers Railroad Company	110.31	464 31
Vermont Valley Railroad	24.	770 77

SCHEDULE IN PYRAMID FORM SHOWING GROSS EARNINGS PER MILE OF MAIN LINE IN 1911.

	Mileage.	Gross earnings per mile.
Deerfield River Railroad Company	16.	$1,418 02
Manchester, Dorset & Granville Railroad Company	5.09	1,664 13
Mount Mansfield Electric Railroad Co.	10.5	2,135 49
Upper Coos Railroad Company	1.65	2,151 13
White River Railroad Company	18.86	2,225 76
St. Albans Street Railway Company	12.71	2,625 41
Coos Valley Railroad Company	12.69	2,665 39
Vermont & Province Line Railroad Company	3.	2,915 93
St. Johnsbury & Lake Champlain Railroad Co.	131.5	2,985 30
Bristol Railroad Company	6.	3,344 11
Bellows Falls & Saxtons River Street Railway Co.	6.5	3,379 57
The Vermont Company	19.2	3,529 32
Hardwick & Woodbury Railroad Company	9.5	3,544 10
Woodstock Railway Company	13.88	3,924 95
Hoosac Tunnel & Wilmington Railroad Company	15.65	4,064 72
Rutland Railway Light & Power Company	23.5	4,627 25
Clarendon & Pittsford Railroad Company	14.5	5,351 71
Delaware & Hudson Company	29.82	5,530 47
Barre & Montpelier Traction & Power Company	9.2	6,399 67
Springfield Electric Railway Company	4.579	6,508 12
Montpelier & Wells River Railroad	38.20	6,771 91
Military Post Street Railroad Company	4.64	7,280 57
Atlantic & St. Lawrence Railroad Company	30.56	9,002 82
Rutland Railroad Company	227.02	9,264 54
Newport & Richford Railroad Company	21.	10,264 45
Burlington Traction Company	11.	11,151 54
Central Vermont Railway Company	246.3	11,170 91
Connecticut & Passumpsic Rivers Railroad Company	110.31	12,826 47
Barre Railroad Company	9.26	14,375 00
Vermont Valley Railroad	24.	20,488 07

SCHEDULE SHOWING ANNUAL TAXES DUE FROM

	1904	1905
Atlantic & St. Lawrence R. R. Co.	$5,310 89	$6,536 48
Barre & Montpelier Traction & Power Co.	966 00	1,180 41
Barre Railroad Company	2,018 22	2,203 89
Bellows Falls & Saxtons River St. Ry. Co.	506 59	511 13
Bennington & Hoosick Valley Ry. Co.	515 88	552 85
Bennington & North Adams Street Ry. Co.		
Brandon & West Rutland Railroad Company	45 00	200 00
Brattleboro Street Railroad Company	315 00	450 00
Bristol Railroad Company	436 19	490 41
Burlington Traction Company	1,820 00	2,289 43
Central Vermont Railway Company	48,216 66	51,232 28
Clarendon & Pittsford Railroad Company	1,016 72	1,284 73
Connecticut & Passumpsic Rivers R. R. Co.	24,546 66	25,615 94
Connecticut River Railroad Company	147 00	210 00
Coos Valley Railroad Company	838 76	825 25
Deerfield River Railroad Company		
Delaware & Hudson Company	3,059 96	3,208 53
East Barre & Chelsea Railroad Company		
Fair Ground Railway Company		
Fitchburg Railroad Company	1,820 00	2,700 00
Hardwick & Woodbury Railroad	490 00	503 78
Hoosac Tunnel & Wilmington Railroad	1,215 23	1,295 29
Maine Central Railroad Company	49 00	70 00
Manchester, Dorset & Granville R. R. Co.		315 35
Military Post Street Railroad Company	604 86	686 58
Montpelier & Wells River Railroad	4,582 44	5,017 67
Montreal & Atlantic Railroad Company	3,494 18	3,910 76
Mount Mansfield Electric Railroad	388 73	411 54
Newport & Richford Railroad Company		
Northern R. R. Co. of New Hampshire	140 00	200 00
Rutland Railroad Company	38,465 50	39,812 06
Rutland Railway Light & Power Company	2,312 36	2,277 28
St. Albans Street Railway Company	552 87	570 29
St. Johnsbury & Lake Champlain R. R. Co.	8,612 01	8,978 85
Springfield Electric Railway Company	525 00	624 53
Twin State Gas & Electric Company		
Upper Coos Railroad Company of Vermont	85 53	87 75
Vermont & Province Line Railroad Company	350 00	500 00
The Vermont Company		
Vermont Valley Railroad	8,320 67	8,842 19
White River Railroad Company	565 55	505 12
Woodstock Railway Company	1,086 21	1,146 68
	$163,419 67	$175,247 05

(a) Consolidated with Bennington and North Adams Street Railway Company in 1907.
(b) Includes road theretofore operated by Bennington & Hoosick Valley Railway Company.
(c) Name changed to Vermont Company.
(d) Road thereafter operated by Twin State Gas & Electric Company.
(e) Road not operated prior to 1907—consequently no taxes due prior to 1908.
(f) For all previous and subsequent years' taxes included in those paid by Barre Railroad Company, Lessee.

RAILROADS FOR THE YEARS ENDING DECEMBER 31,

1906	1907	1908	1909	1910	1911
$6,833 24	$10,216 48	$8,341 76	$8,527 15	$9,587 98	$9,515 25
1,126 79	1,466 44	1,562 09	1,561 74	1,701 90	1,904 14
2,547 07	4,000 00	3,507 06	3,830 69	4,282 66	4,252 00
591 81	665 37	610 58	614 78	607 21	602 93
584 16	1,000 00	(a)			
		(b) 1,411 92	1,540 90	(c)	
200 00	250 00	250 00	312 50	312 50	137 77
450 00	500 00	(d)			
470 11	537 10	574 47	514 16	565 99	538 45
2,393 65	3,386 06	3,477 21	3,843 53	3,895 88	4,347 40
52,019 01	76,652 59	64,226 10	82,191 11	85,497 56	95,542 96
1,224 62	1,736 76	1,846 35	2,037 53	2,030 98	2,256 97
29,031 77	40,825 44	36,137 59	41,551 21	48,615 53	51,218 40
210 00	250 00	250 00	312 50	312 50	312 50
873 09	855 76	750 21	755 79	764 88	880 11
		(e) 521 53	221 23	380 83	567 21
3,338 09	4,049 92	3,975 46	3,928 81	4,168 44	4,830 63
	(f) 90 00				
			(g) 37 50	37 50	45 00
2,700 00	3,810 00	3,810 00	4,762 50	4,762 50	4,762 50
700 00	625 62	700 00	875 00	875 00	935 82
1,418 14	1,682 56	1,308 01	1,214 56	1,577 00	1,765 13
70 00	105 00	105 00	131 24	131 24	150 00
293 22	102 25	108 84	197 90	98 79	213 85
627 22	665 58	777 32	905 90	1,004 91	1,107 51
5,170 93	6,806 21	6,844 99	7,600 55	7,844 94	8,230 78
4,500 75	5,939 24	(h)			
505 18	493 23	508 52	544 89	537 09	567 95
		(i) 5,526 72	5,941 85	7,248 37	7,597 70
200 00	300 00	300 00	375 00	375 00	400 00
42,897 02	63,984 16	56,017 35	63,651 07	70,260 67	72,391 46
2,563 01	3,007 75	3,082 79	3,113 70	2,860 01	3,203 98
637 11	682 05	802 98	777 95	785 24	853 94
9,099 34	9,415 39	8,607 29	8,848 74	9,788 14	10,406 64
660 98	1,133 29	581 19	908 46	1,194 02	968 99
		(j) 500 00	625 00	625 00	750 00
96 51	98 72	93 71	79 80	80 96	89 80
500 00	600 00	129 66	175 46	197 65	226 87
				(k) 1,700 58	1,850 23
9,364 54	14,439 83	12,649 78	15,504 21	16,961 72	18,498 55
428 40	469 90	602 09	822 49	878 40	1,057 69
1,225 55	1,497 38	1,389 46	1,469 39	1,389 70	1,526 04
$185,551 31	$262,340 08	$231,788 03	$270,306 79	$293,939 27	$314,507 15

(g) Road not operated prior to 1908—consequently no taxes due prior to 1909.
(h) Thereafter paid under name of Newport & Richford Railroad.
(i) Taxes theretofore paid by Montreal and Atlantic Railroad Company, Lessee.
(j) Taxes theretofore paid by Brattleboro Street Railroad Company.
(k) Name changed from Bennington and North Adams Street Railway Company.

SCHEDULE SHOWING APPRAISALS OF ALL RAILROADS IN VERMONT AND THE APPRAISED VALUATION PER MILE.

	Mileage	Appraised valuation.	Valuation per mile.
Addison Railroad Company	14.6	$206,400	$14,137
Atlantic & St. Lawrence Railroad Company	30.56	1,222,400	40,000
Barre & Montpelier Traction & Power Company	9.2	207,000	22,500
Barre Branch Railroad Company	3.8	114,000	30,000
Barre Railroad Company	9.26	400,000	43,197
Bellows Falls & Saxtons River Street Railway Company	6.5	100,000	15,385
Bennington & North Adams Street Railway Company (Name changed to The Vermont Company.)	19.2	350,000	18,229
Bethel Granite Railway Company	5.	62,500	12,500
Brandon & West Rutland Railroad Company	2.	30,000	15,000
Brattleboro Street Railroad Company (now operated by Twin State Gas & Electric Company).			
Bristol Railroad Company	6.	90,000	15,000
Burlington Traction Company	11.	385,000	35,000
Central Vermont Railway Company	246.3	8,374,200	34,000
Clarendon & Pittsford Railroad Company	14.5	232,000	16,000
Connecticut & Passumpsic Rivers Railroad Company	110.31	4,700,000	42,607
Connecticut River Railroad Company(1)	.72	25,000	34,722
Coos Valley Railroad Company	12.69	158,625	12,500
Deerfield River Railroad Company	16.	100,000	6,250
East Barre & Chelsea Railroad Company	1.	10,000	10,000
Fair Ground Railway Company	.6	3,600	6,000
Fitchburg Railroad Company	12.7	381,000	30,000
Hardwick & Woodbury Railroad	9.5	133,000	14,000
Hoosac Tunnel & Wilmington Railroad	15.65	235,200	15,029

Maine Central Railroad Company(2)	.25	12,000	48,000
Manchester, Dorset & Granville Railroad Company	5.09	81,440	16,000
Military Post Street Railroad Company	4.64	111,360	24,000
Montpelier & Wells River Railroad	38.20	802,200	21,000
Mount Mansfield Electric Railroad	10.5	75,000	7,143
Newport & Richford Railroad	21.	735,000	35,000
Northern Railroad Company of New Hampshire(3)	.25	32,000	128,000
Pittsford & Rutland Railroad Company	1.78	50,000	28,090
Rensselaer & Saratoga Railroad Company	29.82	894,600	30,000
Rutland & Whitehall Railroad Company	6.83	204,900	30,000
Rutland Railroad Company	227.02	7,945,700	35,000
Rutland Railway Light & Power Company(4)	23.5	425,000	18,085
St. Albans Street Railway Company	12.71	100,000	7,868
St. Johnsbury & Lake Champlain Railroad Company	131.5	1,500,000	11,407
Springfield Electric Railway Company	4.579	112,500	24,569
Twin State Gas & Electric Company(5)	4.75	60,000	12,632
Upper Coos Railroad Company of Vermont	1.65	20,625	12,500
Vermont & Massachusetts Railroad Company	10.00	400,000	40,000
Vermont & Province Line Railroad Company	3.	60,000	20,000
Vermont Valley Railroad	24.	1,800,000	75,000
West River Railroad Company	36.	540,000	15,000
White River Railroad Company	18.86	120,000	6,363
Woodstock Railway Company	13.88	250,000	18,012

TOTAL MILEAGE	1,186.899
TOTAL APPRAISED VALUATION	$33,852,250 00
TOTAL VALUATION PER MILE FOR STATE	28,528 08

(1) Extends from Connecticut River to the passenger station in South Vernon.
(2) Extends from Connecticut River to Lunenburg Station.
(3) Extends from Connecticut River to the passenger station in White River Junction.
(4) On December 31, 1911, extension from Fair Haven to Poultney—7 miles—was appraised at $100,000. Total mileage 30.5—Total appraisal $525,000.
(5) Valuation of extension on Washington Street—½ mile in length—was fixed on appeal at $4,000. Total mileage 5.25—Total appraisal $64,000.

SCHEDULE SHOWING TAXES PAID BY RAILROADS FOR THE CALENDAR YEARS 1891 TO 1911 INCLUSIVE.

For Year Ending December 31,	1891	$110,350 60
	1892	112,810 00
	1893	107,224 47
	1894	103,008 85
	1895	106,153 66
	1896	107,913 08
	1897	112,910 96
	1898	114,166 52
	1899	133,727 85
	1900	140,306 38
	1901	123,643 75
	1902	171,758 74
	1903	164,900 23
	1904	163,264 87
	1905	175,218 11
	1906	184,289 52
	1907	237,970 19
	1908	261,502 12
	1909	272,203 16
	1910	293,939 27
	1911	315,234 35

SCHEDULE IN PYRAMID FORM SHOWING THE 1911 APPRAISED VALUATION PER MILE OF MAIN LINE.

	Mileage.	Valuation per mile.
Fair Ground Railway Company	.6	$6,000 00
Deerfield River Railroad Company	16.	6,250 00
White River Railroad Company	18.86	6,363 00
Mount Mansfield Electric Railroad	10.5	7,143 00
St. Albans Street Railway Company	12.71	7,868 00
East Barre & Chelsea Railroad Company	1.	10,000 00
St. Johnsbury & Lake Champlain Railroad Co.	131.5	11,407 00
Bethel Granite Railway Company	5.	12,500 00
Coos Valley Railroad Company	12.69	12,500 00
Upper Coos Railroad Company of Vermont	1.65	12,500 00
Twin State Gas & Electric Company	4.75	12,632 00
Hardwick & Woodbury Railroad	9.5	14,000 00
Addison Railroad Company	14.6	14,137 00
Brandon & West Rutland Railroad Company	2.	15,000 00
Bristol Railroad Company	6.	15,000 00
West River Railroad Company	36.	15,000 00
Hoosac Tunnel & Wilmington Railroad	15.65	15,029 00
Bellows Falls & Saxtons River Street Railway Co.	6.5	15,585 00
Clarendon & Pittsford Railroad Company	14.5	16,000 00
Manchester, Dorset & Granville Railroad Co.	5.09	16,000 00
Woodstock Railway Company	13.88	18,012 00
Rutland Railway Light & Power Company	23.5	18,085 00
Bennington & North Adams Street Ry. Co. (Name changed to The Vermont Company)	19.2	18,229 00
Vermont & Province Line Railroad Company	3.	20,000 00
Montpelier & Wells River Railroad	38.20	21,000 00
Barre & Montpelier Traction & Power Co.	9.2	22,500 00
Military Post Street Railroad Company	4.64	24,000 00
Springfield Electric Railway Company	4.579	24,569 00
Pittsford & Rutland Railroad Company	1.78	28,090 00
Barre Branch Railroad Company	3.8	30,000 00
Fitchburg Railroad Company	12.7	30,000 00
Rensselaer & Saratoga Railroad Company	29.82	30,000 00
Rutland & Whitehall Railroad Company	6.83	30,000 00
Central Vermont Railway Company	46.3	34,000 00
Connecticut River Railroad Company	.72	34,722 00
Burlington Traction Company	11.	35,000 00
Newport & Richford Railroad	21.	35,000 00
Rutland Railroad Company	227.02	35,000 00
Atlantic & St. Lawrence Railroad Company	30.56	40,000 00
Vermont & Massachusetts Railroad Company	10.	40,000 00
Connecticut & Passumpsic Rivers Railroad Co.	110.31	42,607 00
Barre Railroad Company	9.26	43,197 00
Vermont Valley Railroad	24.	75,000 00

SCHEDULE SHOWING APPRAISALS OF RAILROADS.

	Mileages	1902	1904	1906	1908	1910
Addison Railroad Company	14.6	$204,400 00	$204,400 00	$206,400 00	$206,400 00	$206,400 00
Atlantic & St. Lawrence Railroad Co.	30.56	1,069,600 00	1,069,600 00	1,222,400 00	1,222,400 00	1,222,400 00
Barre & Montpelier Traction & Power Company	9.2	162,000 00	162,000 00	184,000 00	200,000 00	207,000 00
Barre Branch Railroad Company	3.8	108,000 00	108,000 00	114,000 00	114,000 00	114,000 00
Barre Railroad Company	9.26	300,000 00	300,000 00	400,000 00	400,000 00	400,000 00
Bellows Falls & Saxtons River Street Railway Co.	6.5	100,000 00	100,000 00	100,000 00	100,000 00	100,000 00
Bennington & Hoosick Valley Railway Company	8.	100,000 00	100,000 00	100,000 00		
Bennington & North Adams Street Railway Company (Name changed to the Vermont Co.)	19.2			250,000 00	350,000 00	350,000 00
Bethel Granite Railway Company	5.		50,000 00	50,000 00	50,000 00	62,500 00
Brandon & West Rutland Railroad Co.	2.		20,000 00	25,000 00	25,000 00	30,000 00
Brattleboro Street Railroad Company	5.	45,000 00	45,000 00	50,000 00		
Bristol Railroad Company	6.	84,000 00	84,000 00	90,000 00	90,000 00	90,000 00
Burlington Traction Company	11.	260,000 00	260,000 00	350,000 00	350,000 00	385,000 00
Central Vermont Railway Company	246.3	7,344,000 00	7,344,000 00	8,127,900 00	8,127,900 00	8,374,200 00
Clarendon & Pittsford Railroad Co.	14.5	200,000 00	200,000 00	232,000 00	232,000 00	232,000 00
Connecticut & Passumpsic Rivers Railroad Company	110.31	3,860,500 00	3,860,500 00	4,700,000 00	4,700,000 00	4,700 000 00
Connecticut River Railroad Company	.72	21,000 00	21,000 00	25,000 00	25,000 00	25,000 00
Coos Valley Railroad Company	12.69	152,000 00	152,000 00	152,000 00	152,000 00	158,625 00
Deerfield River Railroad Company	16.			80,000 00	100,000 00	100,000 00
East Barre & Chelsea Railroad Co.	1.			9,000 00	9,000 00	10,000 00
Fair Ground Railway Company	.6				3,000 00	3,600 00
Fitchburg Railroad Company	12.7	262,000 00	270,000 00	381,000 00	381,000 00	381,000 00
Hardwick & Woodbury Railroad	9.5	70,000 00	70,000 00	70,000 00	70,000 00	133,000 00

Hoosac Tunnel & Wilmington Railroad	15.65	234,920 00	234,920 00	235,200 00	235,200 00	235,200 00
Maine Central Railroad Company	.25	7,000 00	7,000 00	10,500 00	10,500 00	12,000 00
Manchester, Dorset & Granville Railroad Company	5.09		81,440 00	81,440 00	81,440 00	81,440 00
Military Post Street Railroad Company	4.64	82,000 00	82,000 00	111,360 00	111,360 00	111,360 00
Montpelier & Wells River Railroad..	38.20	750,000 00	750,000 00	764,000 00	764,000 00	802,200 00
Mount Mansfield Electric Railroad....	10.5	94,000 00	94,000 00	94,500 00	75,000 00	75,000 00
Newport & Richford Railroad.....	21.	560,000 00	560,000 00	650,000 00	735,000 00	735,000 00
Northern Railroad Company of New Hampshire	.25	20,000 00	20,000 00	30,000 00	30,000 00	32,000 00
Pittsford & Rutland Railroad Company	1.78	50,000 00	50,000 00	50,000 00	50,000 00	50,000 00
Rensselaer & Saratoga Railroad Co....	29.82	589,600 00	589,600 00	894,600 00	894,600 00	894,600 00
Rutland & Whitehall Railroad Co.....	6.83	116,110 00	116,110 00	204,900 00	204,900 00	204,900 00
Rutland Railroad Company.....	227.02	7,567,890 00	7,567,890 00	7,491,660 00	7,491,660 00	7,945,700 00
Rutland Railway, Light & Power Co. (1)	23.5	250,000 00	300,000 00	425,000 00	425,000 00	425,000 00
St. Albans Street Railway Company...	12.71	200,000 00	200,000 00	150,000 00	150,000 00	100,000 00
St. Johnsbury & Lake Champlain Railroad Company	131.5	1,500,000 00	1,500,000 00	1,500,000 00	1,500,000 00	1,500,000 00
Springfield Electric Railway Company.	4.579	75,000 00	75,000 00	112,500 00	112,500 00	112,500 00
Twin State Gas & Electric Company (2).	4.75				50,000 00	60,000 00
Upper Coos Railroad Company of Vt.	1.65	20,000 00	20,000 00	20,000 00	20,000 00	20,625 00
Vermont & Massachusetts Railroad Co.	10.	300,000 00	300,000 00	400,000 00	400,000 00	400,000 00
Vermont & Province Line Railroad Co.	3.	50,000 00	50,000 00	60,000 00	60,000 00	60,000 00
Vermont Valley Railroad	24.	1,200,000 00	1,200,000 00	1,800,000 00	1,800,000 00	1,800,000 00
West River Railroad Company.....	36.	430,000 00	430,000 00	540,000 00	540,000 00	540,000 00
White River Railroad Company.....	18.86	75,000 00	75,000 00	90,000 00	90,000 00	120,000 00
Woodstock Railway Company	13.88	200,000 00	200,000 00	225,000 00	225,000 00	250,000 00
		$28,714,020 00	$28,943,460 00	$32,879,360 00	$32,963,860 00	$33,852,250 00

(1) On December 31, 1911, extension from Fair Haven to Poultney—7 miles—was appraised at $100,000. Subsequent to January 1, 1912—Total mileage 30.5—Total appraisal $525,000.

(2) Valuation of extension on Washington Street—½ mile in length—was fixed on appeal at $4,000. Subsequent to January 1, 1912—Total mileage 5.25—Total appraisal $64,000.

SCHEDULE SHOWING APPRAISALS OF STEAMBOAT AND CAR COMPANIES.

	1902	1904	1906	1908	1910
Cook, C. E. of Castleton, Owner of steamer "Arthur B. Cook"		$3,500 00	$3,500 00	$2,750 00	$2,750 00
Champlain Transportation Company, owner of steamers "Vermont," "Ticonderoga," "Chauteaugay" and "Mariquita"	$325,000 00	325,000 00	340,000 00	340,000 00	340,000 00
Connecticut & Passumpsic Rivers Railroad Company, operator of steamer "Lady of the Lake"		7,000 00	7,000 00	7,000 00	7,000 00
Daniels, Lewis, Estate of, Vergennes, owner of Steamers "Victor" and "Alexander"	5,000 00	4,200 00	4,200 00	3,200 00	3,200 00
Holbrook, William B. of Derby, owner of steamer "Yioco"		1,800 00	1,800 00	1,400 00	1,400 00
National Car Company	900,000 00	900,000 00	900,000 00	250,000 00	100,000 00
Pullman Company		200,000 00	200,000 00	200,000 00	200,000 00
Total	$1,230,000 00	$1,441,500 00	$1,456,500 00	$804,350 00	$654,350 00

SCHEDULE SHOWING TAXES PAID BY INSURANCE, SURETY AND GUARANTY COMPANIES DURING THE FISCAL YEARS IN THE BIENNIAL TERM ENDING JUNE 30, 1912.

NOTE:—Unless otherwise indicated the amount of the taxes shown in the first column is the total tax for the year ending December 31, 1910, and in the second column for the year ending December 31, 1911.

	1910	1911
Aachen & Munich Fire Insurance Company.....	$95 25	$91 33
Adirondack Fire Insurance Company	56 21	(1)
Aetna Accident & Liability Company.....	12 18	15 59
Aetna Indemnity Company.....	(2)	
Aetna Insurance Company.....	804 07	824 85
Aetna Life Insurance Company	884 34	997 62
Alliance Insurance Company.....	50 61	59 16
American Bonding Company of Baltimore.....	§	§
American Central Insurance Company.....	113 64	113 17
The American Credit Indemnity Co. of N. Y...		§ (3)
American Druggists Fire Insurance Company...	10 94	12 74
American Fidelity Company	500 29	566 12
Tax on surplus.....	2,099 79	746 56
American Surety Company of New York.....	66 35	50 74
Atlantic Horse Insurance Company.....		(4) 9 22
Atlas Assurance Company, Limited.....	234 82	248 97
Berkshire Mutual Fire Insurance Company.....	113 63	113 27
Boston Insurance Company	407 32	342 57
British America Assurance Company.....	66 83	70 65
Brotherhood Accident Company.....		44 25
Amount paid to correct taxes for 1905 to 1910, inclusive		306 58
Burlington Mutual Fire Insurance Company.....	104 38	166 58
Capital Fire Insurance Company.....	179 28	118 50
Casualty Company of America.....	49 10	44 32
Central National Fire Insurance Company.....	§	§ (5)
Citizens Mutual Insurance Company.....	29 02	18 22
Columbia Insurance Company.....	25 63	29 01
Columbian National Life Insurance Company....	228 63	202 18
Commercial Union Assurance Company, Limited.	426 21	487 09
Commonwealth Insurance Company of New York	58 80	77 64
Connecticut Fire Insurance Company.....	361 57	365 41
Connecticut General Life Insurance Company....	2,901 04	3,023 71
Connecticut Mutual Life Insurance Company....	984 00	1,072 87
Continental Casualty Company.....	319 00	314 25
Continental Insurance Company	649 25	744 04

	1910	1911
Dixie Fire Insurance Company	(6)	
Arrears 1909	$3 28	
Dorchester Mutual Fire Insurance Company		(7) $9 42
Empire State Surety Company	9 87	3 71
Employers' Liability Assurance Corporation, Ltd.	269 39	297 45
Equitable Accident Company	198 97	162 26
Equitable Fire & Marine Insurance Company	117 61	114 66
Equitable Life Assurance Society of the U. S.	1,684 10	1,965 84
Farview Casualty Company	425 89	553 22
Federal Casualty Company	91 00	98 55
Fidelity & Casualty Company	327 46	285 49
Fidelity & Deposit Company of Maryland	65 86	192 70
Fidelity Mutual Life Insurance Company	71 95	98 81
Fidelity-Phenix Fire Insurance Company	409 48	453 01
Fire Association of Philadelphia	244 90	232 88
Fireman's Fund Insurance Company	229 80	235 46
Firemen's Insurance Company	170 80	165 76
Fitchburg Mutual Fire Insurance Company	183 02	144 38
Frankfort Marine, Accident & Plate Glass Ins. Co.	93 95	99 96
Franklin Fire Insurance Company	38 44	46 14
General Accident, Fire & Life Assurance Corp., Ltd.	347 85	309 83
German Commercial Accident Company	18 27	(7a) 15 84
Germania Fire Insurance Company	135 84	143 52
Granite Mutual Insurance Company	293 18	419 89
Granite State Fire Insurance Company	183 36	187 42
Great Eastern Casualty Company	177 00	159 32
Guarantee Company of North America	12 85	14 47
John Hancock Mutual Life Insurance Company	110 42	173 53
Hartford Fire Insurance Company	967 84	960 61
Hartford Steam Boiler, Inspection & Ins. Co.	62 71	90 78
Holyoke Mutual Fire Insurance Company	123 53	130 43
Home Insurance Company	920 73	1,131 46
Home Life Insurance Company	319 91	306 62
Insurance Company of North America	680 48	620 80
Law Union & Rock Insurance Company	18 71	13 83
Liverpool & London & Globe Insurance Company	702 89	766 97
Lloyds Plate Glass Insurance Company	33 03	31 52
London & Lancashire Fire Insurance Company	119 32	164 79
London & Lancashire Guarantee & Accident Co.		§ (8)
London Assurance Corporation	221 88	224 69
Lowell Mutual Fire Insurance Company	33 48	40 96

	1910	1911
Loyal Protective Insurance Company	$169 21	$171 46
Lumber Insurance Company of New York	130 73	83 60
The Lumber Mutual Fire Insurance Co. of Boston	109 02	102 26
Manhattan Life Insurance Company	48 94	(8a) 33 08
Mannheim Insurance Company	2 43	7 81
Maryland Casualty Company	153 25	214 94
Masonic Mutual Accident Company	45 21	133 81
Masonic Protective Association	47 73	106 37
Arrears 1909	26 90	
Amount paid to correct taxes for 1904 to 1910 inclusive	417 14	
Massachusetts Accident Company	213 43	248 45
Massachusetts Bonding & Insurance Company	15 92	12 59
Massachusetts Fire & Marine Insurance Co.	43 47	111 82
Massachusetts Mutual Life Insurance Co.	578 84	719 43
Merchants & Farmers Mutual Fire Insurance Co.	104 00	83 25
Merrimack Mutual Fire Insurance Company	149 07	
Metropolitan Casualty Insurance Co. of N. Y.	17 85	21 04
Metropolitan Life Insurance Company	7,514 81	8,054 64
Middlesex Mutual Fire Insurance Company	74 22	71 19
Milwaukee Mechanics Insurance Company		(9) 184 40
Mutual Benefit Life Insurance Company	756 82	864 07
Mutual Life Insurance Company	3,782 88	3,225 09
Mutual Protection Fire Insurance Company	74 10	90 90
National Accident Society of the City of New York	30 25	21 09
National Casualty Company	87 20	71 23
National Fire Insurance Company	369 93	381 74
National Life Insurance Company	5,939 38	5,890 46
Tax on surplus	57,195 73	62,995 29
National Relief Assurance Co. of Philadelphia.		(10) 05
National Surety Company	59 18	100 04
New Amsterdam Casualty Company	12 34	21 60
New England Mutual Life Insurance Company	298 94	464 72
New Hampshire Fire Insurance Company	300 21	331 91
New York Life Insurance Company	4,545 38	4,555 42
New York Plate Glass Insurance Company	9 96	8 25
Niagara Fire Insurance Company	203 24	241 65
North American Accident Insurance Company	38 06	49 42
North British & Mercantile Insurance Company	265 90	284 68
Arrears 1909	1 18	
Northern Assurance Company, Limited	191 80	198 31
Northwestern Mutual Life Insurance Company	2,042 20	2,001 83
Norwich Union Fire Insurance Society, Ltd.	184 28	191 91

	1910	1911
Old Colony Insurance Company	$77 06	$69 76
Orient Insurance Company	233 01	243 31
Pacific Mutual Life Insurance Company	10 18	11 95
Palatine Insurance Company, Limited	71 93	77 69
Pawtucket Mutual Fire Insurance Company	106 44	97 15
Peerless Casualty Company	243 95	332 63
Penn Mutual Life Insurance Company	339 87	331 19
Pennsylvania Casualty Company	90 16	(10a) 85 32
Pennsylvania Fire Insurance Company	381 74	
Philadelphia Casualty Company	153 30	(10b) 27 90
Phoenix Assurance Company, Limited	163 89	173 19
Phoenix Insurance Company	592 80	674 86
Phoenix Mutual Life Insurance Company	1,418 95	1,466 53
Pittsburgh Casualty Company		§ (11)
Providence Mutual Fire Insurance Company	65 15	53 02
Providence Washington Insurance Company	231 77	243 90
Provident Life & Trust Company	713 03	848 68
Prudential Insurance Company of America	2,095 32	2,459 95
Queen Insurance Company of America	190 43	276 34
Quincy Mutual Fire Insurance Company	128 61	106 12
Ridgely Protective Association	79 34	76 80
Amount paid to correct taxes for 1904 to 1908 inclusive	314 76	
Royal Indemnity Company of New York		(12) 163 15
Royal Insurance Company, Limited	389 52	445 61
St. Andrew's Benevolent Society	12 64	48 46
Security Mutual Life Insurance Company	238 28	207 63
January 1. 1912 to January 19, 1912		(13) 11 68
Springfield Fire & Marine Insurance Company	405 99	460 44
Standard Accident Insurance Company	158 19	139 45
State Mutual Fire Insurance Company	240 15	266 93
State Mutual Life Assurance Company	463 74	448 96
Sun Insurance Office	214 74	196 80
Title Guaranty & Surety Company	25 70	14 20
Traders & Mechanics Insurance Company	98 45	89 83
Travelers Indemnity Company	53 25	56 18
Travelers Insurance Company	2,964 35	3,015 59
Underwriters Fire Insurance Company		(14) 4 51
Union Central Life Insurance Company	625 14	525 18
Union Marine Insurance Company, The	§	§
Union Mutual Fire Insurance Company	2,483 86	2,546 95
Tax on surplus	218 89	357 97
Union Mutual Life Insurance Company	203 48	208 01

	1910	1911
United States Casualty Company	$63 85	$61 15
United States Fidelity & Guaranty Company..	112 93	117 58
United States Health & Accident Insurance Co..	256 39	253 25
United States Life Insurance Company	300 81	255 90
Vermont Accident Insurance Company	464 51	520 56
Vermont Mutual Fire Insurance Company	7,727 42	8,029 70
Tax on surplus	1,061 53	595 14
Westchester Fire Insurance Company	99 74	117 75
Western Assurance Company		156 59
Arrears 1910		132 76
Williamsburg City Fire Insurance Company	176 33	152 16
	$134,963 93	$141,950 35

§No premiums collected by company during year.

(1) Withdrew from State April 1, 1911. 1911 tax unpaid.

(2) Withdrew from State January 7, 1911. In bankruptcy. Claim filed by State for $7.46 to cover taxes for year 1910.

(3) Admitted to State August 11, 1911.

(4) Admitted to State May 1, 1911.

(5) Withdrew from State January 31, 1911.

(6) Withdrew from State November 29, 1909.

(7) Admitted to State November 4, 1911.

(7a) Withdrew from State February 20, 1912.

(8) Admitted to State November 28, 1911.

(8a) Withdrew from State December 31, 1911.

(9) Admitted to State August 17, 1911.

(10) Admitted to State October 18, 1911.

(10a) Withdrew from State January 25, 1912.

(10b) Withdrew from State February 29, 1912.

(11) Admitted to State December 5, 1911.

(12) Admitted to State March 1, 1911.

(13) Withdrew from State January 19, 1912.

(14) Admitted to State August 19, 1911.

SCHEDULE SHOWING PREMIUMS COLLECTED, DEDUCTIONS, AND TAXES PAID BY LIFE INSURANCE COMPANIES FOR THE CALENDAR YEAR ENDED DECEMBER 31, 1911.

	Total premiums.	Return premiums on cancelled policies.	Dividends to policyholders.	Reinsurance premiums.	Total deductions.	Net balance subject to tax.	Tax.
Aetna Life Insurance Company.....	$55,546 53	$385 44	$5,280 09		$5,665 53	$49,881 00	$997 62
Columbian National Life Insurance Co..	10,283 13		174 18		174 18	10,108 95	202 18
Connecticut General Life Insurance Co..	160,662 81		9,357 03	$120 18	9,477 21	151,185 60	3,023 71
Connecticut Mutual Life Insurance Co..	64,104 02		10,460 46		10,460 46	53,643 56	1,072 87
Equitable Life Assurance Society.....	124,176 33		25,884 53		25,884 53	98,291 80	1,965 84
Fidelity Mutual Life Insurance Company.	4,959 43		18 99		18 99	4,940 44	98 81
John Hancock Mutual Life Insurance Co.	9,359 07		682 40		682 40	8,676 67	173 53
Home Life Insurance Company.....	15,756 89		425 81		425 81	15,331 08	306 62
Manhattan Life Insurance Company.....	2,367 29		713 08		713 08	1,654 21	33 08
Massachusetts Mutual Life Insurance Co.	41,173 73		5,202 45		5,202 45	35,971 28	719 43
Metropolitan Life Insurance Company...	433,680 08		30,948 31		30,948 31	402,731 77	8,054 64
Mutual Benefit Life Insurance Company.	48,092 81		4,889 49		4,889 49	43,203 32	864 07
Mutual Life Insurance Company.....	223,434 26		62,179 53		62,179 53	161,254 73	3,225 09

National Life Insurance Company.....	334,499 67		39,976 90		39,976 90	294,522 77	5,890 46
New England Mutual Life Insurance Co.	26,002 32		2,765 95		2,765 95	23,236 37	464 72
New York Life Insurance Company.....	255,356 52		27,585 28		27,585 28	227,771 24	4,555 42
Northwestern Mutual Life Insurance Co..	133,096 71		33,005 18		33,005 18	100,091 53	2,001 83
Pacific Mutual Life Insurance Co. of Cal.	601 70		4 30		4 30	597 40	11 95
Penn Mutual Life Insurance Company..	16,559 28					16,559 28	331 19
Phoenix Mutual Life Insurance Company.	79,559 54		6,233 04		6,233 04	73,326 50	1,466 53
Provident Life & Trust Company.....	42,433 87					42,433 87	848 68
Prudential Insurance Company of America	128,180 53	133 14	5,049 67		5,182 81	122,997 72	2,459 95
Security Mutual Life Insurance Company.	10,541 18		159 83		159 83	10,381 35	207 63
State Mutual Life Insurance Company...	26,711 66		4,263 49		4,263 49	22,448 17	448 96
Travelers Insurance Company	155,516 99	2,711 66	570 14	1,455 82	4,737 62	150,779 37	3,015 59
Union Central Life Insurance Company.	23,362 28		2,354 73		2,354 73	21,007 55	525 18
Union Mutual Life Insurance Company.	11,178 03		777 30		777 30	10,400 73	208 01
United States Life Insurance Company..	13,311 26		516 20		516 20	12,795 06	255 90
	$2,450,507 92	$3,230 24	$279,478 36	$1,576 00	$284,284 60	$2,166,223 32	$43,429 49

SCHEDULE SHOWING PREMIUMS COLLECTED, DEDUCTIONS, AND TAXES PAID BY FIRE INSURANCE COMPANIES FOR THE CALENDAR YEAR ENDED DECEMBER 31, 1911.

	Total premiums.	Return premiums on cancelled policies.	Dividends to policyholders.	Reinsurance premiums.	Total deductions.	Net balance subject to tax.	Tax.
Aachen & Munich Fire Insurance Co....	$5,134 55	$563 05		$4 79	$567 84	$4,566 71	$91 33
Aetna Insurance Company	43,761 39	2,439 68		79 37	2,519 05	41,242 34	824 85
Alliance Insurance Company	5,103 51	714 54		1,431 07	2,145 61	2,957 90	59 16
American Central Insurance Company...	6,271 20	612 21			612 21	5,658 99	113 17
American Druggists Fire Insurance Co..	665 70	28 63			28 63	637 07	12 74
Atlas Assurance Company	15,863 08	1,194 18		191 83	1,386 01	14,477 07	289 54
Berkshire Mutual Fire Insurance Co....	8,317 54	429 29	$1,723 38	501 39	2,654 06	5,663 48	113 27
Boston Insurance Company	20,492 25	2,594 75		769 23	3,363 98	17,128 27	342 57
British America Assurance Company.....	3,979 04	327 92		118 41	446 33	3,532 71	70 65
Burlington Mutual Fire Insurance Co..	9,805 81	225 37		1,250 39	1,475 76	8,330 05	166 58
Capital Fire Insurance Company.....	6,891 04	807 69		158 26	965 95	5,925 09	118 50
Citizens Mutual Insurance Company.....	3,275 79	208 82	297 23	1,858 68	2,364 73	911 06	18 22
Columbia Insurance Company.....	1,978 78	523 48		4 80	528 28	1,450 50	29 01
Commercial Union Assurance Co., Ltd...	27,411 22	2,157 82		899 02	3,056 84	24,354 38	487 09
Commonwealth Insurance Company	5,148 67	441 08		825 71	1,266 79	3,881 88	77 64
Connecticut Fire Insurance Company....	19,981 74	1,711 19			1,711 19	18,270 55	365 41
Continental Insurance Company	40,220 68	2,965 33		52 92	3,018 25	37,202 43	744 04
Dorchester Mutual Fire Insurance Co....	470 83					470 83	9 42

Equitable Fire & Marine Insurance Co..	6,447 87	392 18		322 74	714 92	5,732 95	114 66
Fidelity Phenix Fire Insurance Company	24,774 50	1,966 69		157 51	2,124 20	22,650 30	453 01
Fire Association of Philadelphia.....	13,477 29	1,784 53		48 88	1,833 41	11,643 88	232 88
Firemans Fund Insurance Company...	12,648 40	875 18			875 18	11,773 22	235 46
Firemen's Insurance Company	8,773 66	485 25			485 25	8,288 41	165 76
Fitchburg Mutual Fire Insurance Company	10,787 92	468 79	2,907 86	192 13	3,568 78	7,219 14	144 38
Franklin Fire Ins. Co. of Philadelphia.	2,706 07	328 81		70 27	399 08	2,306 99	46 14
Germania Fire Insurance Company.....	7,935 34	754 43		5 00	759 43	7,175 91	143 52
Granite Mutual Insurance Company....	26,029 80	866 79		4,168 41	5,035 20	20,994 60	419 89
Granite State Fire Insurance Company..	11,927 21	795 28		1,760 92	2,556 20	9,371 01	187 42
Hartford Fire Insurance Company.....	51,215 75	2,973 93		211 10	3,185 03	48,030 72	960 61
Holyoke Mutual Fire Insurance Company	8,709 56	313 35	1,874 46		2,187 81	6,521 75	130 43
Home Insurance Company	59,851 45	3,278 28			3,278 28	56,573 17	1,131 46
Insurance Co. of North America.....	38,328 68	3,694 65		3,594 24	7,288 89	31,039 79	620 80
Law, Union & Rock Insurance Co., Ltd...	1,432 71	664 53		76 50	741 03	691 68	13 83
Liverpool & London & Globe Ins. Co....	41,151 20	2,741 62		60 95	2,802 57	38,348 63	766 97
London Assurance Corporation	13,292 43	1,385 69		671 92	2,057 61	11,234 82	224 69
Lowell Mutual Fire Insurance Company.	2,480 06	105 14	42 06	284 42	431 62	2,048 44	40 96
Lumber Insurance Company of New York.	5,874 50	1,614 78		79 41	1,694 19	4,180 31	83 60
Lumber Mutual Fire Ins. Co. of Boston..	9,313 75	964 57	3,236 32		4,200 89	5,112 86	102 26
Mannheim Ins. Co. of Mannheim, Ger...	442 67	52 29			52 29	390 38	7 81
Massachusetts Fire & Marine Insurance Co.	6,335 22	337 86		406 30	744 16	5,591 06	111 82

SCHEDULE SHOWING PREMIUMS COLLECTED, DEDUCTIONS, AND TAXES PAID BY FIRE INSURANCE COMPANIES FOR THE CALENDAR YEAR ENDED DECEMBER 31, 1911.—Concluded.

	Total Premiums.	Return premiums on cancelled policies.	Dividends to policyholders.	Reinsurance premiums.	Total deductions.	Net balance subject to tax.	Tax.
Merchants & Farmers Mut. Fire Ins. Co	$5,806 05	$118 49	$1,197 33	$327 68	$1,643 50	$4,162 55	$83 25
Merrimack Mutual Fire Insurance Co..	9,872 39	487 43	1,594 34	373 66	2,455 43	7,416 96	148 34
Middlesex Mutual Fire Insurance Co....	6,362 88	315 95	1,529 66	957 73	2,803 34	3,559 54	71 19
Milwaukee Mechanics Insurance Company,	9,368 09	147 88			147 88	9,220 21	184 40
Mutual Protection Fire Insurance Co...	5,767 81	118 41	928 23	176 19	1,222 83	4,544 98	90 90
National Fire Insurance Company.....	20,467 23	1,375 80		4 50	1,380 30	19,086 93	381 74
New Hampshire Fire Insurance Company.	17,907 23	1,204 84		106 95	1,311 79	16,595 44	331 91
Niagara Fire Insurance Company.....	13,701 61	1,479 24		139 81	1,619 05	12,082 56	241 65
North British & Mercantile Insurance Co.	16,067 74	1,364 30		469 45	1,833 75	14,233 99	284 68
Northern Assurance Company, Ltd.....	10,404 81	392 94		96 50	489 44	9,915 37	198 31
Norwich Union Fire Ins. Society, Ltd...	10,185 56	503 34		86 80	590 14	9,595 42	191 91
Old Colony Insurance Company.....	5,045 58	699 68		857 82	1,557 50	3,488 08	69 76
Orient Insurance Co. of Hartford, Conn.	13,451 44	1,164 60		121 24	1,285 84	12,165 60	243 31
Palatine Insurance Company, Ltd.....	5,115 84	531 35		699 79	1,231 14	3,884 70	77 69
Pawtucket Mutual Fire Insurance Co....	6,349 34	972 70	440 25	79 04	1,491 99	4,857 35	97 15
Phoenix Assurance Company, Ltd.....	9,304 48	622 24		22 75	644 99	8,659 49	173 19
Phoenix Insurance Company	35,634 63	1,753 80		137 46	1,891 26	33,743 37	674 86

Providence Mutual Fire Insurance Co....	4,260 47	336 34	1,157 70	115 56	1,609 60	2,650 87	53 02
Providence Washington Insurance Co....	13,543 18	1,336 46		11 68	1,348 14	12,195 04	243 90
Queen Insurance Company of America...	16,400 14	2,176 10		406 93	2,583 03	13,817 11	276 34
Quincy Mutual Fire Insurance Company.	5,687 07	381 18			381 18	5,305 89	106 12
Royal Insurance Company, Ltd.....	26,023 10	3,430 14		264 54	3,694 68	22,328 42	446 56
Springfield Fire & Marine Insurance Co..	24,725 36	1,553 99		149 24	1,703 23	23,022 13	460 44
State Mutual Fire Insurance Company...	14,871 18	541 98		982 80	1,524 78	13,346 40	266 93
Sun Insurance Office	11,096 95	1,251 84		5 11	1,256 95	9,840 00	196 80
Traders & Mechanics Insurance Company.	8,179 70	703 04	2,925 02	60 25	3,688 31	4,491 39	89 83
Underwriters Fire Insurance Company...	604 50	102 23		276 72	378 95	225 55	4 51
The Union Marine Insurance Company..	nil						
Union Mutual Fire Insurance Company.	130,906 85	2,525 27		1,034 01	3,559 28	127,347 57	2,546 95
Vermont Mutual Fire Insurance Company.	431,220 12	17,370 24		12,365 05	29,735 29	401,484 83	8,029 70
Westchester Fire Insurance Company....	6,314 25	421 57		5 12	426 69	5,887 56	117 75
Western Assurance Company	8,526 31	612 17		84 51	696 68	7,829 63	156 59
Williamsburg City Fire Insurance Co....	8,406 35	783 47		15 00	798 47	7,607 88	152 16
	$1,500,287 10	$91,568 66	$19,853 84	$40,690 46	$152,112 96	$1,348,174 14	$26,963 39

SCHEDULE SHOWING PREMIUMS COLLECTED, DEDUCTIONS, AND TAXES PAID BY ACCIDENT AND LIABILITY AND MISCELLANEOUS INSURANCE COMPANIES FOR THE CALENDAR YEAR ENDED DECEMBER 31, 1911.

	Total premiums.	Return premiums on cancelled policies.	Dividends to policy holders.	Reinsurance premiums.	Total deductions.	Net balance subject to tax.	Tax.
Aetna Accident & Liability Co.	$875 38	$95 96			$95 96	$779 42	$15 59
Atlantic Horse Ins. Co.	461 00					461 00	9 22
Brotherhood Accident Co.	2,214 00	1 50			1 50	2,212 50	44 25
Casualty Co. of America	2,740 89	172 79		$351 95	524,74	2,216 15	44 32
Continental Casualty Co.	15,712 39					15,712 39	314 25
Employers Liability Assurance Corp.	16,166 48	1,364 34			1,364 34	14,802 14	296 04
Equitable Accident Co.	8,129 20	7 00		8 77	15 77	8,113 43	162 26
Farview Casualty Co.	27,680 23	19 19			19 19	27,661 04	553 22
Federal Casualty Co.	4,927 78					4,927 78	98 55
Frankfort Marine Ac. & Pl. Glass Ins. Co.	5,126 98	107 82		21 39	129 21	4,997 77	99 96
Gen. Accident Fire & Life Assurance Corp.	15,561 53	70 00			70 00	15,491 53	309 83
German Commercial Accident Co.	792 30					792 30	15 84
Great Eastern Casualty Company	7,977 61	11 62			11 62	7,965 99	159 32
Hartford St'm Boiler Inspection & Ins. Co	4,930 93	391 79			391 79	4,539 14	90 78
Lloyds Plate Glass Ins. Co.	1,607 27	31 39			31 39	1,575 88	31 52
Loyal Protective Ins. Co.	8,573 00					8,573 00	171 46
Maryland Casualty Co.	10,772 16			25 00	25 00	10,747 16	214 94
Masonic Mutual Accident Co.	6,712 00	21 50			21 50	6,690 50	133 81
Masonic Protective Association	5,339 00	20 39			20 39	5,318 61	106 37

Massachusetts Accident Company.....	12,556 56	61 62		72 40	134 02	12,422 54	248 45
Massachusetts Bonding & Ins. Co.....	812 71	63 93		119 40	183 33	629 38	12 59
Metropolitan Casualty Ins. Co. of N. Y .	1,106 57	54 42			54 42	1,052 15	21 04
Nat. Accident Society of the City of N. Y.	1,054 50					1,054 50	21 09
National Casualty Co.....	3,589 76	6 33		21 78	28 11	3,561 65	71 23
National Relief Assurance Co. of Phila...	2 50					2 50	05
New Amsterdam Casualty Co.....	1,106 33	26 17			26 17	1,080 16	21 60
New York Plate Glass Ins. Co.....	454 01	41 68			41 68	412 33	8 25
North American Accident Ins. Co.....	2,533 36	5 50		56 66	62 16	2,471 20	49 42
Peerless Casualty Co.....	16,700 83	19 06		49 88	68 94	16,631 89	332 63
Pennsylvania Casualty Co.....	4,361 70	65 56	4 96	25 00	95 52	4,266 18	85 32
Philadelphia Casualty Co.....	6,683 41	437 78		4,850 75	5,288 53	1,394 88	27 90
Pittsburg Casualty Co.	nil						
Ridgely Protective Association.....	3,851 00	10 85			10 85	3,840 15	76 80
St. Andrews Benevolent Society	2,423 19					2,423 19	48 46
Standard Accident Ins. Co.	7,545 68	573 35			573 35	6,972 33	139 45
United States Casualty Co.	3,090 78	33 16			33 16	3,057 62	61 15
United States Health & Accident Ins. Co.	12,674 67	4 25		8 13	12 38	12,662 29	253 25
Vermont Accident Insurance Co.....	26,095 42	57 51		9 52	67 03	26,038 39	520 56
	$252,943 11	$3,776 46	$4 96	$5,620 63	$9,402 05	$243,541 06	$4,870 77

SCHEDULE SHOWING PREMIUMS COLLECTED, DEDUCTIONS, AND TAXES PAID BY SURETY COMPANIES FOR THE CALENDAR YEAR ENDED DECEMBER 31, 1911.

	Total premiums.	Return premiums on cancelled policies.	Reinsurance premiums.	Total deductions.	Net balance subject to tax.	Tax.
American Bonding Co.	nil					
American Credit Indemnity Co.	nil					
American Fidelity Co.	$32,585 63	$4,211 51	$68 00	$4,279 51	$28,306 11	$566 12
American Surety Co.	3,667 59	1,130 41		1,130 41	2,537 18	50 74
Empire State Surety Co	257 57		71 81	71 81	185 76	3 71
Fidelity & Casualty Co	14,902 21	627 72		627 72	14,274 49	285 49
Fidelity Deposit Co	11,624 51	1,952 98	36 25	1,989 23	9,635 28	192 70
Guaranty Co. of North America	776 25	2 83	50 01	52 84	723 41	14 47
London & Lancashire Guaranty & Accident Co	nil					
National Surety Company	5,699 95	667 76	20 39	688 15	5,011 80	100 24
Royal Indemnity Co. of New York	9,899 31	1,741 67		1,741 67	8,157 64	163 15
Title, Guaranty & Surety Co	954 20	139 38	105 00	244 38	709 82	14 20
Travelers Indemnity Co	3,131 19	322 28		322 28	2,808 91	56 18
United States Fidelity & Guaranty Co	6,480 63	587 68	13 54	601 22	5,879 41	117 58
	$89,979 04	$11,384 22	$365 00	$11,749 22	$78,229 82	$1,564 58

SCHEDULE SHOWING TELEPHONE TAXES COLLECTED DURING THE BIENNIAL TERM.

NOTE:—The sums set down in the left hand column were paid during the first fiscal year, and those in the right hand column in the last year.

	1910	1911
Addison & Panton Telephone Company		
For the year ending December 31, 1905....	$66 00	
For the year ending December 31, 1910....	84 00	
For the year ending December 31, 1911....		$72 01
John F. Alexander, Jr.		
For the year ending December 31, 1910....	71 60	
For the year ending December 31, 1911..		81 00
Bethel Telephone & Telegraph Company		
For the year ending December 31, 1909....	50 00	
For the year ending December 31, 1910....	84 63	
Central Telephone Company		
For the year ending December 31, 1910....	349 67	
For the year ending December 31, 1911....		400 48
Arrears 1909	25 95	
Champlain Telephone Company		
For the year ending December 31, 1905....	29 25	
For the year ending December 31, 1908....	37 50	
For the year ending December 31, 1910....	53 70	
For the year ending December 31, 1911....		57 72
Champlain Valley Telephone Company		
For the year ending December 31, 1910....	431 13	
For the year ending December 31, 1911....		594 11
Citizens Telephone Company		
For the year ending December 31, 1908....		406 94
For the year ending December 31, 1909....	480 86	
For the year ending December 31, 1910....	533 07	
For the year ending December 31, 1911....		577 34
Citizens Telephone & Telegraph Exchange		
For the year ending December 31, 1910....		351 54
For the year ending December 31, 1911....		338 27

	1910	1911
Co-operant Telephone Company		
For the year ending December 31, 1908....	$199 38	
For the year ending December 31, 1909....		$212 45
For the year ending December 31, 1910....		207 28
Coos Telephone Company		
For the year ending December 31, 1910....	55 29	
For the year ending December 31, 1911....		97 31
Cornwall Telephone & Telegraph Company		
For the year ending December 31, 1910....	114 00	
For the year ending December 31, 1911....		113 10
Eastern Vermont Telephone & Telegraph Company		
For the year ending December 31, 1911....		5 95
Essex Telephone Company		
Arrears 1910		145 99
For the year ending December 31, 1911....		50 43
J. W. Farnsworth		
For the year ending December 31, 1911....		97 87
Franklin County Telephone Company		
For the year ending December 31, 1910....	644 44	
For the year ending December 31, 1911....		697 20
Glebe Mountain Telephone Company		
For the year ending December 31, 1909....		1 21
For the year ending December 31, 1910....		1 15
For the year ending December 31, 1911....		1 50
Granville Telephone Company		
For the year ending December 31, 1910....	391 05	
For the year ending December 31, 1911....		424 34
Greensboro & Glover Telephone Company		
For the year ending December 31, 1909....	84 47	
Groton Telephone Company		
For the year ending December 31, 1908....		10 06
For the year ending December 31, 1909....		49 01
For the year ending December 31, 1910....		82 24
Hartland Telephone Company		
For the year ending December 31, 1911....		57 19
Heath Telephone Company		
For the year ending December 31, 1909....	170 32	
For the year ending December 31, 1910....	194 84	

	1910	1911
Isle La Motte Telephone Company		
For the year ending December 31, 1909....	$26 21	
Lake Morey Telephone & Telegraph Company		
For the year ending December 31, 1911....		$2 26
Ludlow Telephone Company		
For the year ending December 31, 1905....		58 22
For the year ending December 31, 1909....		96 02
For the year ending December 31, 1910....		100 70
For the year ending December 31, 1911....		125 33
McGuire Brothers Telephone Company		
For the year ending December 31, 1909....	99 60	
Molly's Falls Telephone Company		
For the year ending December 31, 1909....	17 45	
For the year ending December 31, 1910....	22 39	
F. M. Moulton		
For the year ending December 31, 1911....		10 65
Mount Holly Telephone Company		
For the year ending December 31, 1909....		11 49
For the year ending December 31, 1910....		16 45
For the year ending December 31, 1911....		17 98
New England Telephone & Telegraph Company		
For the year ending December 31, 1910....	10,153 67	
For the year ending December 31, 1911....		10,534 91
Northern Telephone Company		
For the year ending December 31, 1905....	189 44	
For the year ending December 31, 1910....	414 07	
For the year ending December 31, 1911....		464 88
Arrears 1909	57 17	
Northfield Telephone Company		
For the year ending December 31, 1911....		106 80
Orange County Telephone Company		
For the year ending December 31, 1911....		13 77
Passumpsic Telephone Company		
For the year ending December 31, 1910....	1,468 35	
For the year ending December 31, 1911....		2,203 01
People's Telephone Company		
For the year ending December 31, 1910....	177 17	
For the year ending December 31, 1911....		78 25

	1910	1911
Proctor Telephone Company		
For the year ending December 31, 1908....		$16 34
For the year ending December 31, 1909....		18 86
For the year ending December 31, 1910....		22 32
For the year ending December 31, 1911....		23 24
Rutland County Telephone & Telegraph Company		
For the year ending December 31, 1010....	$117 61	
For the year ending December 31, 1911....		119 67
Shoreham Telephone & Telegraph Company		
For the year ending December 31, 1909....		128 59
Springfield Local Telephone Company		
For the year ending December 31, 1905....	90 70	
For the year ending December 31, 1909....	145 80	
For the year ending December 31, 1910....	161 10	
For the year ending December 31, 1911....		210 90
Strafford Co-operative Telephone Company		
For the year ending December 31, 1911....		19 96
Vermont Home Telephone Company		
For the year ending December 31, 1908....	30	
For the year ending December 31, 1909....	30	
For the year ending December 31, 1910....	30	
For the year ending December 31, 1911....		30
Vermont Telephone & Telegraph Company		
For the year ending December 31, 1910....	2,120 44	
For the year ending December 31, 1911....		2,177 59
Weathersfield Telephone Company		
For the year ending December 31, 1909....		31 80
For the year ending December 31, 1910....		29 94
West River Telephone Company		
For the year ending December 31, 1911....		94 90
Weybridge Telephone Company		
Arrears 1909	1 85	
For the year ending December 31, 1905....	25 31	
For the year ending December 31, 1910....	28 77	
For the year ending December 31, 1911....		32 53
White Mountain Telephone & Telegraph Company		
For the year ending December 31, 1910....	143 83	
For the year ending December 31, 1911....		160 52
Total	$19,612 98	$22,061 87

SCHEDULE SHOWING CAR, EXPRESS, STEAMBOAT AND TELEGRAPH TAXES COLLECTED DURING THE BIENNIAL TERM.

NOTE:—The sums set down in the left hand column were paid during the first fiscal year and those in the right hand column in the last year.

	1911	1912
American Express Company		
For year ending June 30, 1910.....	$6,208 00	
For year ending June 30, 1911.....		$6,208 00
Bellows Falls & Saxtons River Street Railway Co		
Express tax for year ending June 30, 1910..	48 00	
Express tax for year ending June 30, 1911..		48 00
Canadian Express Company		
For year ending June 30, 1909.....		128 00
For year ending June 30, 1910.....		128 00
Champlain Transportation Company		
Tax for six months ending June 30, 1910....	496 59	
Tax for six months ending December 31, 1910	2,096 82	
Tax for six months ending June 30, 1911..		479 08
Tax for six months ending December 31, 1911		2,151 61
Connecticut & Passumpsic Rivers Railroad Company		
Tax on steamer "Lady of the Lake"		
For six months ending June 30, 1910.....	35 00	
For six months ending December 31, 1910...	35 00	
For six months ending June 30, 1911.....		35 00
For six months ending December 31, 1911..		35 00
Great North Western Telegraph Company		
For year ending June 30, 1909.....		15 25
For year ending June 30, 1910.....		14 44
For year ending June 30, 1911.....		11 30
W. B. Holbrook		
Tax on steamer "Yioco"		
For six months ending June 30, 1910.....	7 00	
For six months ending December 31, 1910...	7 00	
For six months ending June 30, 1911.....		7 00
For six months ending December 31, 1911..		7 00
National Car Company		
Tax for six months ending June 30, 1910..	151 26	
Tax for six months ending December 31, 1910	105 68	
Tax for six months ending June 30, 1911..		34 61
		*34 60
Tax for six months ending December 31, 1911		8 02

	1911	1912
National Express Company		
For year ending June 30, 1910.....	$744 00	
For year ending June 30, 1911.....		$744 00
Pullman Company		
Tax on parlor and sleeping cars for year ending June 30, 1910.....	1,400 00	
Tax on parlor and sleeping cars for year ending June 30, 1911.....		1,400 00
Vermont International Telegraph Company		
For year ending June 30, 1910.....	108 80	
Western Express Company		
For year ending June 30, 1906.....	155 84	
For year ending June 30, 1907.....	155 84	
For year ending June 30, 1908.....	155 84	
For year ending June 30, 1909.....	155 84	
For year ending June 30, 1910.....	155 84	
For year ending June 30, 1911.....		162 80
Western Union Telegraph Company		
For year ending June 30, 1910.....	1,784 00	
For year ending June 30, 1911.....		1,962 48
	$14,006 35	$13,614 19

*Tax for six months ending June 30, 1911, was paid twice. Rebate of $34.60 due Company.

SCHEDULE SHOWING ANNUAL LICENSE TAXES COLLECTED DURING THE BIENNIAL TERM.

NOTE:—The sums appearing in the first and second columns were collected during the fiscal years ending June 30, 1911 and 1912 respectively and unless shown to the contrary cover the taxes due from the several corporations for the years beginning on the first day of February next preceding.

*Indicates forfeiture of charter for non-payment of tax.
‡Indicates forfeiture of charter for failure to file returns.
§Indicates withdrawal from State prior to February 1, 1912.
+Indicates voluntary dissolution by filing sworn statement.
§§Indicates that amount collected includes penalty.

	1911	1912
Aachen & Munich Fire Insurance Company.....	$50 00	$50 00
Abenaque Machine Works	10 00	10 00
Abraham Cut Rate Drug Company.....	10 00	10 00
Acme Granite Company	10 00	10 00
Adams-Crosby Company	15 00	15 00
The Enos Adams Company	10 00	10 00
Addison & Panton Telephone Company.....	10 00	10 00
Addison County Agricultural Society.....	10 00	10 00
Addison County Printing Company (Date of organization to January 31, 1913)		6 67
Addison Railroad Company	50 00	50 00
Adirondack Fire Insurance Company Arrears 1911		§ 50 00
Adriance, Platt & Company	50 00	50 00
E. S. Adsit Coal Company	10 00	10 00
Aetna Accident & Liability Company.....	50 00	50 00
Aetna Insurance Company	50 00	50 00
Aetna Life Insurance Company	50 00	50 00
Alburg Building Association	10 00	10 00
Alburg Creamery Association	10 00	10 00
Alburg Produce Company	10 00	*
Algonquin Club	10 00	10 00
All Around the World Club.....	(1) 10 42	*
Allen Bartlett Shoe Company	10 00	10 00
Alliance Insurance Company	50 00	50 00
American Agricultural Chemical Company.....	50 00	50 00
American Asbestos Company	10 00	10 00
American Bonding Company of Baltimore.....	50 00	50 00
Date of admission to January 31, 1911.....	16 67	
American Bridge Company of New York.....	15 00	15 00
Arrears 1907		15 00

	1911	1912
American Car Sprinkler Company	$10 00	$10 00
Arrears 1907	3 33	
Arrears 1908	10 00	
Arrears 1909	10 00	
Arrears 1910	10 00	
American Central Insurance Company	50 00	50 00
American Credit Indemnity Company		50 00
Date of admission to January 31, 1912		25 00
American District Telegraph Company	30 00	30 00
American Druggist Fire Insurance Company	35 00	40 00
American Express Company	50 00	50 00
American Fidelity Company	50 00	50 00
The American Fork & Hoe Company	50 00	50 00
Date of admission to January 31, 1911	25 00	
The American Hay Company	15 00	
Arrears 1909	15 00	
Arrears 1910	15 00	
American Marble Company	10 00	*
American Medical Publishing Company	10 00	10 00
American Mineral Company	15 00	15 00
American News Vending Machine Company	35 00	35 00
American Surety Company of New York	50 00	50 00
American Woolen Company	50 00	50 00
Amherst Creamery Company		10 00
Arrears 1910		3 33
Arrears 1911		10 00
Amsden Lime Company	10 00	10 00
Ancient Order of United Workmen	35 00	35 00
Apollo Club	10 00	10 00
Arbuckle Company	15 00	15 00
Arizona Gold & Copper Mining Company		10 00
Date of organization to January 31, 1912		5 83
Arlington Refrigerator Company	10 00	20 00
Arlington Water Company	10 00	10 00
Armour & Company	15 00	15 00
Armour Fertilizer Works	50 00	50 00
Ascutney Mill Dam Company	10 00	10 00
Ascutney Mountain Association		10 00
Date of organization to January 31, 1912		2 92
Ascutney Mountain Granite Company	10 00	*
Ashuelot Paper Company	10 00	10 00
Ashuelot Railroad Company	10 00	10 00
Atlantic & St. Lawrence Railroad Company	50 00	50 00
Atlantic Horse Insurance Company		25 00
Date of admission to January 31, 1912		15 00
Atlas Assurance Company, Limited	50 00	50 00
Auld & Conger Company	20 00	10 00

		1911	1912
Averill Block Company			
Date of organization to January 31, 1913			$6 67
Ayrshire Breeders' Association		$10 00	10 00
Backus Company		25 00	*
Baggage and Parcel Express Company			10 00
Date of admission to January 31, 1912		7 50	
The Baldwin Granite Company		10 00	
Baldwin Refrigerator Company		15 00	15 00
B. & S. Lumber Company	(2)	15 00	15 00
John T. Barbee & Company			15 00
Arrears 1909		11 25	
Arrears 1910		15 00	
Arrears 1911		11 25	
Barnet Creamery Association		10 00	10 00
Barney Marble Company		20 00	20 00
Barre & Montpelier Traction & Power Company		20 00	20 00
Barre Branch Railroad Company		15 00	15 00
Barre Granite & Quarry Company		15 00	15 00
Barre Granite Railway Company			10 00
Date of organization to January 31, 1912			83
Barre Medium Granite Company		10 00	10 00
Barre Pure Spring Water Company		10 00	10 00
Barre Railroad Company		45 00	45 00
Barre Savings Bank & Trust Company		50 00	50 00
Barre Tavern Association		10 00	10 00
Date of organization to January 31, 1911		83	
Barre White Granite Company		15 00	15 00
George P. Barrett Company		10 00	10 00
E. W. Barron Company		10 00	10 00
Barron Wedgewood Horseshoe Company		10 00	10 00
Barton Boat Club	‡	10 00	
Barton Granite Promoting Company		10 00	10 00
Barton Savings Bank & Trust Company		50 00	50 00
Battenkill Valley Industrial Society		10 00	10 00
Bayonne Lumber & Manufacturing Company		15 00	15 00
Bay State Saddletree Company		15 00	15 00
Date of admission to January 31, 1911		2 50	
Beaver Brook Lumber Company		10 00	10 00
Date of organization to January 31, 1911		2 50	
Beckett Water Supply Company		10 00	10 00
Beecher Falls Company		15 00	15 00
Beecher Slate Company		10 00	10 00
The Belcco Company			10 00
Date of organization to January 31, 1912		7 50	
Bellows Falls & North Walpole Gas Company		10 00	10 00

	1911	1912
Bellows Falls & Saxtons River Street Railway Company	$15 00	$15 00
Bellows Falls Boat Club	10 00	10 00
Bellows Falls Canal Company	15 00	15 00
Bellows Falls Gas Company	10 00	10 00
Bellows Falls Ice Company	10 00	10 00
Bellows Falls Machine Company	10 00	+10 00
Bellows Falls New Industry Company	10 00	*
Bellows Falls Pulp Plaster Company	10 00	10 00
Bellows Falls Savings Institution	50 00	50 00
Bellows Falls Trust Company	50 00	50 00
Bennington & Glastenbury Company	15 00	15 00
Bennington Automobile Club		10 00
Date of organization to January 31, 1912		3 33
Bennington Club	10 00	10 00
Bennington County Savings Bank	50 00	50 00
Bennington Electric Company	20 00	20 00
Bennington Gas Light Company	10 00	10 00
Bennington Scale Company		
Date of organization to January 31, 1913		9 17
Bennington Security Company	10 00	10 00
Bennington Water Company	20 00	20 00
Bennington Wax Paper Company	10 00	10 00
L. F. Benton Company	15 00	15 00
Berkshire Mutual Fire Insurance Company	30 00	30 00
Berkshire Street Railway Company		
Date of admission to January 31, 1913		45 83
Berlin Construction Company	35 00	35 00
Berry Ball Dry Goods Company	15 00	15 00
Berry Hall Company	10 00	10 00
Bethel Chrome Tanning Company	10 00	10 00
(Name changed from Fisher Chrome Tanning Co.)		
Date of admission to January 31, 1911	1 67	
Bethel Electric Light & Power Company	10 00	*
Bethel Granite Railway Company	10 00	10 00
Bethel Manufacturing Company	10 00	10 00
	(3) 10 00	
Bethel Tel. & Tel. Company	10 00	10 00
G. R. Bianchi Granite Company	10 00	10 00
Billado & Blanchard Lumber Company	10 00	10 00
Black River Bobbin Company	10 00	10 00
Black River Manufacturing Company	10 00	10 00
Black River Reservoir Company	10 00	10 00
Black River Woolen Company	10 00	10 00
Blair Veneer Company	10 00	10 00
Blanchard Block Company	10 00	10 00
Blanchard Real Estate Company	10 00	10 00

	1911	1912
G. S. Blodgett Company	$10 00	$10 00
Blue Mountain Telephone Company	10 00	10 00
Board of Trade of the City of Barre	10 00	10 00
Bogert & Hopper Manufacturing Company	10 00	10 00
Arrears 1906	6 67	
Arrears 1907	10 00	
Arrears 1908	10 00	
Arrears 1909	10 00	
Arrears 1910	10 00	
S. Bolton's Sons	35 00	35 00
Boltonville Telephone Company	10 00	10 00
Borden's Condensed Milk Company	50 00	50 00
Boston & Maine Railroad	50 00	50 00
Boston Condensed Milk Company		50 00
Date of admission to January 31, 1912		4 17
Boston Dairy Company. (New corporation)		§
Date of admission to January 31, 1912	37 50	
Boston Dairy Company. (Old Corporation)		§
Arrears 1896	25 00	
Arrears 1897	25 00	
Arrears 1898	25 00	
Arrears 1899	25 00	
Arrears 1900	25 00	
Arrears 1901	25 00	
Arrears 1902	25 00	
Arrears 1903	25 00	
Arrears 1904	25 00	
Arrears 1905	25 00	
Arrears 1906	25 00	
Arrears 1907	25 00	
Arrears 1908	25 00	
Arrears 1909	25 00	
Arrears 1910		25 00
Arrears 1911		25 00
Boston, Hoosac Tunnel & Western Railway Company	50 00	50 00
Boston Insurance Company	50 00	50 00
Boston White Cross Milk Company	50 00	
Bosworth Store Company	10 00	10 00
Bottum & Torrance Company	25 00	25 00
Bourdon Company	10 00	10 00
Boutwell, Milne & Varnum Company	25 00	25 00
R. C. Bowers Granite Company	10 00	10 00
Bowker Fertilizer Company	15 00	15 00
The Boyce-Perkins Lumber Company	10 00	*
Bradford Agricultural & Trotting Association	10 00	10 00

	1911	1912
Bradford Auto-Garage Company	$10 00	$10 00
Date of organization to January 31, 1911	5 00	
Bradford Electric Lighting Company	10 00	10 00
Bradford Village Hall Association	10 00	10 00
Brandon & West Rutland Railroad Company	15 00	15 00
Brandon Garment Company	10 00	10 00
Brandon Inn Company	10 00	10 00
Date of organization to January 31, 1911	8 34	
Brandon Investment & Guarantee Company	10 00	10 00
Brandon Italian Marble Company	25 00	25 00
Brandon Sewer Association	10 00	10 00
Brattleboro & Vernon Railroad Company		10 00
Date of organization to January 31, 1912	5 01	
Brattleboro & Whitehall Railroad Company	25 00	25 00
Brattleboro Creamery Association	10 00	10 00
Brattleboro Gas Light Company	15 00	15 00
Brattleboro Grange Block Association	10 00	+
Brattleboro Masonic Building Association	10 00	10 00
Brattleboro Savings Bank	50 00	50 00
Brattleboro Street Railroad Company	15 00	15 00
Brattleboro Trust Company	50 00	50 00
Brattleboro Water Company	10 00	10 00
Brattleboro Water Works Company	45 00	45 00
Bridge Vermont Company	10 00	10 00
Bridgewater Electric Company	10 00	10 00
Date of organization to January 31, 1911	8 33	
Bridgewater Woolen Company	15 00	15 00
C. Brigham Company	35 00	35 00
Bristol Drug Company	10 00	10 00
Bristol Manufacturing Company	15 00	15 00
Bristol Novelty Company	10 00	10 00
Bristol Railroad Company	15 00	15 00
British American Assurance Company	50 00	50 00
Brooks & Washburn Company	10 00	10 00
Brooksville Manufacturing Company	10 00	+
Brotherhood Accident Company		25 00
Brown Hotel Company	10 00	10 00
Brown's River Creamery Association	10 00	10 00
The Bruon Cooperage Company	50 00	50 00
Brush, Goodsell Ayer Company	10 00	10 00
Bryant & Chapman Company		10 00
Arrears 1910		1 67
Arrears 1911		10 00
Bryant & Gary Manufacturing Company	10 00	10 00
Bryant Chucking Grinder Company	20 00	25 00
Buffalo Fertilizer Company	50 00	10 00
Burke Creamery Company	10 00	10 00

	1911	1912
Burke Granite Company	§§ $12 50	*
Burlington & Southeastern Railway Company	10 00	*
Burlington Building & Loan Association	15 00	$20 00
Burlington Commercial Club	10 00	10 00
Burlington Company, The	10 00	10 00
Burlington Driving Club	10 00	10 00
Burlington Drug Company	15 00	15 00
Burlington Flouring Company	15 00	15 00
Burlington Gas Light Company	50 00	50 00
Burlington Grocery Company	15 00	15 00
Burlington Light & Power Company	10 00	10 00
Burlington Lodge B. P. O. Elks, No. 916	10 00	10 00
Burlington Machine & Repair Company	10 00	10 00
Burlington Medical Publishing Company	10 00	10 00
Burlington Mirror & Plating Company	10 00	10 00
Burlington Mutual Fire Insurance Company	10 00	10 00
Burlington Printing & Bookbinding Company	10 00	10 00
Burlington Safe Deposit Company	10 00	10 00
Burlington Savings Bank	50 00	50 00
Burlington Traction Company	25 00	25 00
Burlington Trust Company	50 00	50 00
Burlington Venetian Blind Company	20 00	20 00
L. G. Burnham Company	10 00	10 00
The Burnham Store	10 00	10 00
W. H. Burns Company	35 00	(4)
Burns, Wilfore & Hamilton Company	*	
Date of organization to January 31, 1911	3 33	
C. E. & F. O. Burt Company	10 00	10 00
Butterfield & Company	10 00	10 00
Cabot Creamery Co.	10 00	+
Cahee House Furnishing Company	15 00	15 00
Cairo Temple Association	10 00	10 00
Calais Creamery Association	10 00	*
Caledonia Fair Ground Company	10 00	10 00
Caledonian Company	10 00	10 00
Camp Aragon	10 00	10 00
Camp Barnard	10 00	10 00
Date of organization to January 31, 1911	5 00	
Camp Farwell Corporation		10 00
Date of organization to January 31, 1912	9 17	
Camp Hanoun		10 00
Date of organization to January 31, 1912		7 50
Canada Atlantic Railway Company	50 00	50 00
Canadian Express Company	50 00	50 00
Canadian Pacific Railway Company	50 00	50 00
Canton Bridge Company	10 00	10 00

	1911	1912
Capital City Gas Company	$10 00	$10 00
Capital City Press	10 00	10 00
Capital Fire Insurance Company	50 00	50 00
Capital Garage Company		10 00
Date of organization to January 31, 1912		5 83
Capital Hardware Company	10 00	10 00
Capital Savings Bank & Trust Company	50 00	50 00
Carpenter Company	15 00	15 00
E. P. Carpenter Company	10 00	10 00
The L. A. Carpenter Company	10 00	10 00
Carswell-Wetmore Company	10 00	10 00
George C. Cary Company	10 00	10 00
Cary Maple Sugar Company	20 00	20 00
Casein Manufacturing Company	50 00	50 00
Cash Store Company	10 00	10 00
Casualty Company of America	50 00	50 00
Caswell & O'Rourke Store Company		10 00
Date of organization to January 31, 1912		5 83
Catholic Order of Foresters	50 00	50 00
Cavendish Electric Light Company	10 00	10 00
Date of organization to January 31, 1911	5 83	
Cedar Beach Association	10 00	10 00
Central Electrical Laboratory	10 00	*
Date of organization to January 31, 1911	84	
Central New Hampshire Power Company of Maine		50 00
Date of admission to January 31, 1912		2 50
Central Savings Bank & Trust Company	50 00	50 00
Central Telephone Company	10 00	10 00
Central Vermont Railway Company	50 00	50 00
Chace and Harriman, Incorporated		10 00
Date of admission to January 31, 1912		1 67
Chace Mills	50 00	50 00
Chaffee Lumber Company	10 00	10 00
Champlain Aerie No. 793 Fraternal Order of Eagles	10 00	10 00
Champlain Construction Company	20 00	20 00
Champlain Elevator Company	10 00	10 00
Champlain Garage Company		10 00
Date of organization to January 31, 1912		83
Champlain Manufacturing Company	10 00	10 00
Champlain Realty Company	45 00	45 00
Champlain Slate Company	10 00	10 00
Date of admission to January 31, 1911	6 67	
	(5) 6 67	
Champlain Telephone Company	10 00	10 00
Champlain Transportation Company	20 00	20 00

	1911	1912
Champlain Trust Company	$30 00	$30 00
Champlain Valley Lime Company	10 00	10 00
Champlain Valley Telephone Company	10 00	15 00
Champlain Valley Traction Company	10 00	10 00
Charlotte Feed & Mercantile Company		
Date of organization to January 31, 1913		5 42
Chelsea Electric Light & Power Company	10 00	10 00
Chester Building Association	10 00	10 00
Chester Hotel Company	10 00	10 00
Chester Savings Bank	50 00	50 00
Chester Steam Power Company	10 00	10 00
Chester Water & Light Company	10 00	10 00
Society of Chevaliers De Champlain		10 00
Date of organization to January 31, 1912	5 42	
Chittenden County Creamery	10 00	10 00
Chittenden County Trust Company	50 00	50 00
Chittenden Lumber Company	10 00	10 00
Chrysotile Asbestos Corporation		50 00
Date of organization to January 31, 1912		4 17
Citizens Coal Company	10 00	10 00
Citizens Mutual Insurance Company	(6) 20 00	20 00
Citizens Savings Bank & Trust Company	50 00	50 00
Citizens Tel. & Tel. Exchange	10 00	10 00
Citizens Telephone Company	10 00	10 00
Citizens Water Company of Royalton, Vermont		10 00
Date of organization to January 31, 1912		5 00
City Feed Company	10 00	10 00
City Trust Company		35 00
Date of organization to January 31, 1912		5 00
Clan Gordon No. 12	10 00	10 00
Claremont Paper Company	15 00	15 00
Claremont Power Company	50 00	50 00
Clarendon & Pittsford Railroad Company	25 00	35 00
Clarendon Marble Company	25 00	25 00
Clarendon Marble Sawing Company	10 00	*
Date of organization to January 31, 1911	2 50	
Clarendon Power Company		35 00
Date of organization to January 31, 1912	6 67	
Clark and McMaster Piano Company	10 00	10 00
Date of organization to January 31, 1911	4 17	
E. R. Clark Automobile Company of Vermont	10 00	*
Cloudland Farm, Incorporated	10 00	10 00
The Cloverdale Company	10 00	10 00
Date of admission to January 31, 1911	83	
Club House Association of the St. Johnsbury Women's Club		10 00
Date of organization to January 31, 1912		6 67

	1911	1912
Clyde River Paper Company	$15 00	$15 00
Cobble Hill Creamery Company	10 00	10 00
Coe Brass Manufacturing Company	50 00	50 00
Coe-Mortimer Company	50 00	50 00
Colburn Clothing Company	10 00	10 00
Colburn-Goodrich Company	10 00	10 00
Date of organization to January 31, 1911	5 83	
Colchester Co-operative Creamery	10 00	10 00
W. A. Cole Paper Company	10 00	10 00
L. Colodny Company	10 00	10 00
Colton Manufacturing Company		15 00
Date of organization to January 31, 1912		1 25
Columbia Creamery Company	10 00	10 00
Arrears 1909		7 50
Arrears 1910		10 00
Columbia Distilling Company		15 00
Arrears 1909		11 25
Arrears 1910		15 00
Arrears 1911		15 00
Columbia Insurance Company	50 00	50 00
Columbian Marble Quarrying Company	25 00	25 00
Columbian National Life Insurance Company	50 00	50 00
Combination Cash Store Company	15 00	15 00
Commercial Union Assurance Company Limited	50 00	50 00
Commercial Union Telegraph Company	50 00	
Commonwealth Insurance Company of New York	50 00	50 00
Conductors Relief Association Water Company	10 00	10 00
Connecticut & Passumpsic Rivers Railroad Company	50 00	50 00
Connecticut Fire Insurance Company	50 00	50 00
Connecticut General Life Insurance Company	50 00	50 00
Connecticut Mutual Life Insurance Company	50 00	50 00
Connecticut River Power Company of New Hampshire	50 00	50 00
Connecticut River Transmission Company		50 00
Date of admission to January 31, 1912		8 34
Connecticut Valley Lumber Company	50 00	50 00
Connecticut Valley Orchard Company		10 00
Date of organization to January 31, 1912		3 34
Consolidated Automobile Company		
Date of organization to January 31, 1913		7 50
Consolidated Lighting Company	50 00	50 00
Consolidated Quarry Company	30 00	30 00
Consolidated Rendering Company	50 00	50 00
Consolidated Water Company	10 00	10 00
Consumers Ice & Coal Company	10 00	10 00

	1911	1912
Consumers Ice & Fuel Company		
Date of organization to January 31, 1913		$5 42
Continental Casualty Company	$50 00	50 00
Continental Insurance Company	50 00	50 00
The Cook & Bernheimer Company		10 00
Date of admission to January 31, 1912....	7 50	
Co-operant Telephone Company	10 00	10 00
Co-operative Association of Consumers	10 00	10 00
The Co-operative Creamery	10 00	10 00
Cooper Manufacturing Company	15 00	15 00
Coos Telephone Company	25 00	25 00
Coos Valley Railroad Company	15 00	15 00
Cornwall Tel. & Tel. Company	10 00	10 00
Corry, Deavitt, Frost Electric Company	20 00	30 00
Charles M. Cox Company	10 00	10 00
The Crandon Manufacturing Company	10 00	10 00
Date of organization to January 31, 1911..	6 67	
Creamery Package Manufacturing Company ...	50 00	50 00
Crescent Creamery		10 00
Date of admission to January 31, 1912....		6 67
Edward Crosby Realty Company	20 00	20 00
Cross-Abbott Company	15 00	15 00
Cross Brothers Company	15 00	15 00
George H. Cross Company	10 00	+
George H. Cross Company (New Corp.)		
Date of organization to January 31, 1913..		7 50
Crystal Confectionery Company	10 00	10 00
Crystal Spring Creamery Company.....	10 00	10 00
Cumberland Gas Company	10 00	10 00
H. P. Cummings Construction Company	10 00	10 00
Arrears 1910	10 00	
Curesal Tablet Company	10 00	+
H. T. Cushman Manufacturing Company.....	15 00	15 00
Cutler, Storer & Fay Company	10 00	10 00
Cuttingsville & Shrewsbury Telephone Company		10 00
Date of organization to January 31, 1912..		4 17
Dairy Association Company	15 00	15 00
Dalton Power Company	40 00	40 00
Dana Hall School	15 00	15 00
Danville Creamery Association	10 00	10 00
G. H. Davis Company	10 00	+
Davis Feed Company	10 00	10 00
Davis Packing Company		10 00
Date of organization to January 31, 1912..		5 00
R. J. DeColaines Granite Company		10 00
Date of organization to January 31, 1912..		4 17

	1911	1912
The Deerfield Company		$10 00
Date of admission to January 31, 1912		3 33
Deerfield Lumber Company	$25 00	25 00
Deerfield River Company	15 00	15 00
Deerfield River Railroad Company	25 00	25 00
Deerfield Valley Creamery Association	10 00	10 00
Deerfield Valley Railroad Company	15 00	15 00
Delaware & Hudson Company	50 00	50 00
Demeritt & Palmer Packing Company	10 00	10 00
Derby Lodge Rooms Association	10 00	10 00
Dewey Column and Monumental Works	10 00	10 00
A. G. Dewey Company	15 00	15 00
DeWitt Grocery Company	15 00	15 00
Direct Importing Company	15 00	15 00
Division No. 1 Ancient Order of Hibernians	10 00	10 00
David Dodd's Sons Company	10 00	10 00
Dog River Valley Fair Association	10 00	10 00
Dole Brill Black Slate Company	10 00	10 00
Domina Manufacturing Company	10 00	10 00
Date of organization to January 31, 1911	5 83	
W. T. Donovan Company	10 00	10 00
Dorchester Mutual Fire Insurance Company		35 00
Date of admission to January 31, 1912		8 73
Dorset Mountain Marble Company	20 00	20 00
Dorset Valley Marble Company		
Date of organization to January 31, 1913		8 54
Drew Daniels Granite Company	10 00	10 00
Drury Brick & Tile Company	10 00	10 00
DuBois Estate Company	10 00	+
Dunham Brothers Company	15 00	15 00
Durick, Keenan & Company	10 00	10 00
Frederick Dutcher Drug Company	10 00	10 00
Eagle Slate Company		50 00
Date of admission to January 31, 1912	37 50	
Eagle Square Manufacturing Company	15 00	15 00
East Arlington Water Company	10 00	10 00
East Barnet Creamery Company	10 00	10 00
East Barnet Water Company	10 00	10 00
East Barre & Chelsea Railroad Company	10 00	10 00
East Calais Creamery Company	10 00	10 00
East Charlotte Creamery Association	10 00	10 00
Eastern Advertising Company	25 00	25 00
Eastern Talc Company	10 00	$
Eastern Talc Company. (New corporation)		45 00
Date of admission to January 31, 1912	41 25	
Eastern Vermont Tel. & Tel. Company	10 00	10 00

	1911	1912
East Haven Veneer Company	$10 00	$10 00
	(7) 10 00	
East Montpelier Creamery Company	10 00	10 00
East Montpelier Hall Association	10 00	10 00
East Peacham Co-operative Creamery Company	10 00	10 00
East Ryegate Creamery Company	10 00	+
The Egg Mountain Club	10 00	10 00
Ekwanok Country Club	10 00	10 00
Elgin Creamery Association	10 00	10 00
Elgin Spring Creamery Company	10 00	10 00
Elks Home Association	10 00	10 00
E. B. Ellis Granite Company	45 00	45 00
Ely Brothers, Incorporated	15 00	15 00
Empire Cream Separator Company	50 00	50 00
Empire Egg Maker Company	10 00	10 00
Date of organization to January 31, 1911	5 00	
Empire Granite & Quarry Company	10 00	10 00
Empire State Surety Company	50 00	50 00
Employers Liability Assurance Corporation, Limited	50 00	50 00
Emporium Lumber Company	50 00	50 00
Enosburg Falls Savings Bank & Trust Company	50 00	50 00
Equinox Company	25 00	25 00
Equinox Spring Company	10 00	10 00
Arrears 1909	5 00	
Arrears 1910	10 00	
Equitable Accident Company		25 00
Equitable Fire & Marine Insurance Company	50 00	50 00
Equitable Life Assurance Society of the U. S.	50 00	50 00
Escanaba Manufacturing Company	45 00	45 00
Date of admission to January 31, 1911	3 75	
Essex Company	10 00	10 00
Essex Co-operative Savings & Loan Association	10 00	10 00
Essex County Real Estate & Insurance Agency	10 00	10 00
Essex Industrial Corporation	10 00	10 00
Essex Realty Company	10 00	10 00
Essex Telephone Company	10 00	+
Estey Organ Company	50 00	50 00
Ethan Allen Club	10 00	10 00
Eureka Slate Quarries	10 00	10 00
Excelsior Carriage Company	10 00	10 00
E. Z. Waist Company	10 00	10 00
The F. & S. Manufacturing Company	10 00	*
Date of organization to January 31, 1911	3 33	
E. & T. Fairbanks & Company	50 00	50 00
Fair Ground Railway Company	10 00	10 00
Fair Haven Country Club	10 00	10 00

	1911	1912
Fair Haven Electric Company	$10 00	$10 00
Fair Haven Foundry & Machine Company	10 00	10 00
Fair Haven Marble & Marbleized Slate Company	15 00	15 00
Fall Mountain Electric Light & Power Company	20 00	20 00
Farmers & Mechanics Savings Institution & Trust Company	10 00	10 00
Farmers Company		
Date of organization to January 31, 1913		8 33
Farmers Co-operative Creamery Company	10 00	10 00
Farmers Exchange, Franklin, Vermont	10 00	10 00
Farmers Exchange, Rupert, Vermont	10 00	+
Richard Farren & Company	10 00	10 00
Farview Casualty Company	10 00	10 00
A. D. Farwell Company	10 00	10 00
Federal Casualty Company	35 00	35 00
Federal Packing Company	15 00	15 00
Fellows Gear Shaper Company	20 00	20 00
E. J. Fenton & Company	10 00	10 00
Ferguson & Adsit Company	10 00	10 00
Ferrisburg Co-operative Creamery Company	10 00	10 00
Fidelity & Casualty Company	50 00	50 00
Fidelity & Deposit Company of Maryland	50 00	50 00
Fidelity Mutual Life Insurance Company	50 00	50 00
Fidelity-Phenix Fire Insurance Company	50 00	50 00
Date of admission to January 31, 1911	45 83	
Fire Association of Philadelphia	50 00	50 00
Firemans Fund Insurance Company	50 00	50 00
Firemen's Insurance Company	50 00	50 00
E. C. Fisher Company		(8)
Arrears 1911		20 00
Fitchburg Mutual Fire Insurance Company	35 00	35 00
Fitchburg Railroad Company	50 00	50 00
Homer Fitts Company	10 00	10 00
Fitzgerald Brothers Brewing Company		35 00
Fitzgerald Land & Lumber Company	25 00	25 00
The Fleischmann Company	50 00	50 00
Wyman Flint & Sons Company	15 00	15 00
W. B. Fonda Company	15 00	15 00
Forest & Stream Club	10 00	10 00
Fort Dummer Mills	10 00	15 00
Date of organization to January 31, 1911	2 50	
Fort Dummer Realty Company		10 00
Date of organization to January 31, 1912		5 83
Fowler Bottling Company		
Date of organization to January 31, 1913		8 33

	1911	1912
Frankfort Marine Accident & Plate Glass Insurance Company	$50 00	$50 00
Franklin County Creamery Association	25 00	25 00
Franklin County Fair Association	10 00	10 00
Franklin County Savings Bank & Trust Company.	50 00	50 00
Franklin County Telephone Company	15 00	15 00
Franklin Fire Insurance Company	50 00	50 00
Franklin Telephone Company	10 00	10 00
Freedly-Harwood Marble Company	10 00	10 00
Free Press Association	15 00	15 00
Free Press Printing Company	10 00	10 00
French & Bean Company	10 00	10 00
Frontier Electric Company		10 00
Date of organization to January 31, 1912		5 00
Frost Veneer Seating Company	10 00	10 00
L. G. Fullam & Sons Company	10 00	10 00
Gamewell Fire-Alarm Telegraph Company	50 00	50 00
H. D. Gates Realty Company	10 00	10 00
Gay Brothers Company	10 00	10 00
Gaysville Electric Light & Power Company	15 00	15 00
General Accident, Fire & Life Assurance Corporation, Limited	50 00	50 00
Gentlemen's Driving Club	10 00	10 00
German Commercial Accident Company	15 00	(9)
Arrears 1911		10 00
Germania Fire Insurance Company	50 00	50 00
Gilbert & Barker Manufacturing Company	10 00	10 00
Gilman & Son, Incorporated	10 00	10 00
Gilt Edge Cheese Factory Company	10 00	10 00
Glebe Mountain Telephone Company	10 00	10 00
Globe Granite Company	10 00	10 00
Globe Indemnity Company of New York		
Date of admission to January 31, 1913		37 50
Goethe Lodge No. 592, D. O. H.	10 00	10 00
Good Roads, Incorporated		10 00
Date of admission to January 31, 1912		5 83
C. H. Goss Company	10 00	10 00
S. Grabfelder & Company	50 00	
Graduate Nurses Association	10 00	10 00
Grand Isle Creamery Association	10 00	10 00
Grand Isle Fruit Company	10 00	10 00
Grand Trunk Railway Company of Canada	50 00	50 00
Grand Union Tea Company	50 00	50 00
Grange Mercantile Association	10 00	+
Granite City Quarry Company	10 00	10 00
Granite Construction & Realty Company	10 00	10 00

	1911		1912
Granite Manufacturers Association			$10 00
Date of organization to January 31, 1912.			4 58
Granite Mutual Insurance Company	$10 00		10 00
Granite Savings Bank & Trust Company	50 00		50 00
Granite State Fire Insurance Company	50 00		50 00
Grant-Anderson Forging Company	10 00		*
Charles H. Grant Granite Company	10 00		10 00
Granville Electric & Gas Company	20 00		20 00
Granville Telephone Company	25 00		25 00
Gray Mountain Lumber Company	10 00		10 00
A. W. Gray's Sons	10 00		10 00
Grearson & Lane Company			10 00
Date of organization to January 31, 1912.	7 50		
Grearson-Beckett Company	10 00		10 00
Great Eastern Casualty Company	50 00		50 00
Great North-western Telegraph Company	50 00		50 00
C. E. Green Company	10 00		10 00
Lester H. Greene Company	10 00		10 00
W. E. Greene Company	10 00		10 00
Green Mountain Cold Spring Creamery Company.	10 00		10 00
The Green Mountain Craft Shops			10 00
Date of organization to January 31, 1912.	9 17		
Green Mountain Creamery Company	10 00		10 00
Green Mountain Electric Company	10 00		10 00
Green Mountain Light & Heating Company	10 00		10 00
Green Mountain Lime Company	10 00		10 00
Green Mountain Marble Company	15 00	(10)	
Green Mountain Marble Company. (New Corp.)			50 00
Date of admission to January 31, 1912			45 83
Green Mountain Packing Company	10 00		10 00
Green Mountain Pulp Company	10 00		10 00
Green Mountain Telegraph Company	10 00		10 00
Greensboro Bend Building Association	10 00		10 00
Greensboro Water Company			10 00
Date of organization to January 31, 1912.			3 34
Grey Camp	10 00		10 00
The Greylock Mills			50 00
Date of admission to January 31, 1912.			50 00
Groton Co-operative Creamery Company	10 00		10 00
Groton Electric Company			10 00
Date of organization to January 31, 1912.			5 83
Groton Telephone Company	10 00		10 00
Guarantee Company of North America	50 00		50 00
Guildhall Aqueduct Company	10 00		10 00
Gypsum Fireproofing Company			10 00
Date of admission to January 31, 1912	8 33		
Hagar Hardware & Paint Company	10 00		10 00

	1911	1912
Hale Company	$25 00	$25 00
The Half Century Store Company		10 00
Date of organization to January 31, 1912.		83
Hallett & Davis Piano Company	50 00	50 00
Arrears 1910	50 00	
William A. Hall Lumber & Fibre Company	25 00	25 00
Hancock Lumber Company	10 00	10 00
John Hancock Mutual Life Insurance Company.	50 00	50 00
Hardware & Woodenware Manufacturing Company	50 00	
Hardwick & Woodbury Railroad	20 00	20 00
Hardwick Hardware Company	10 00	10 00
Hardwick Savings Bank & Trust Company	50 00	50 00
Harris, Emery Company		25 00
Date of organization to January 31, 1912..		2 50
Harrison Granite Company	15 00	15 00
Hartford Fire Insurance Company	50 00	50 00
Hartford Steam Boiler, Inspection & Insurance Company	50 00	50 00
Hartford Water Company	15 00	15 00
Hartford Woolen Company	15 00	15 00
Hartland Falls Company	10 00	10 00
Hastings Supply Company	10 00	10 00
Hayes-O'Brien Slate Company	10 00	10 00
Arrears 1908	6 67	
Heath Telephone Company	15 00	15 00
Henry, Johnson & Lord	10 00	10 00
Herald & Globe Association	10 00	10 00
Hiawatha Club	10 00	10 00
Hibbard & Perkins Shoe Company	10 00	*
Horatio Hickok Company	10 00	10 00
Highgate Manufacturing Company	10 00	10 00
The Higrade Slate Company	10 00	
Hillside Fruit Company	10 00	10 00
O. L. Hinds Company	10 00	10 00
Holden-Leonard Company	50 00	50 00
Holden Realty Company	10 00	10 00
Holland Creamery Association	10 00	10 00
Holmes Iron Company	(10a)	10 00
Arrears 1911		10 00
Holstein-Friesian Association of America	10 00	20 00
Arrears 1895		10 00
Arrears 1896		10 00
Arrears 1897		10 00
Arrears 1898		10 00
Arrears 1899		10 00
Arrears 1900		10 00

	1911	1912
Arrears 1901		$10 00
Arrears 1902		10 00
Arrears 1903		10 00
Arrears 1904		10 00
Arrears 1905		10 00
Arrears 1906		10 00
Arrears 1907		15 00
Arrears 1908		15 00
Arrears 1909		15 00
Arrears 1910		10 00
Arrears 1911		10 00
Holyoke Mutual Fire Insurance Company	$50 00	50 00
Home Insurance Company	50 00	50 00
Home Life Insurance Company	50 00	50 00
Home Savings Bank	25 00	25 00
Home Telephone Company	10 00	10 00
H. P. Hood & Sons (Maine corporation)	50 00	50 00
O. V. Hooker & Son		10 00
Date of organization to January 31, 1912		83
Hooker, Corser & Mitchell Company	20 00	20 00
Hoosac Power & Traction Company	10 00	10 00
Hoosac Tunnel & Wilmington Railroad	30 00	30 00
Hotel Vermont Company	15 00	20 00
Date of organization to January 31, 1911	6 25	
Howard Hardware Company	10 00	10 00
Luther G. Howard's Sons Company	10 00	10 00
Howe Scale Company	35 00	30 00
Howland Pulp & Paper Company	15 00	15 00
Hoyt and Lebourveau Company		10 00
Date of organization to January 31, 1912	9 17	
Hudson Valley Creamery Company	10 00	10 00
W. H. Hughes Company	30 00	30 00
Hughes-Snyder Slate Company	10 00	10 00
W. D. Hutchins Company	10 00	10 00
Date of admission to January 31, 1911	3 33	
Dr. F. S. Hutchinson Company	10 00	10 00
Hyde Park Lumber Company	10 00	10 00
Hyde Park Warehouse Company	10 00	10 00
E. T. & H. K. Ide	10 00	10 00
The Improved Stone Tool Company	10 00	10 00
Independent Order of Foresters	50 00	50 00
Independent Telephone Company	10 00	10 00
Insurance Company of North America	50 00	50 00

	1911	1912
Inter-Fraternal Realty & Development Company.		$15 00
Arrears 1909		8 75
Arrears 1910		15 00
Arrears 1911		15 00
International Harvester Company of America..	$50 00	50 00
International Milker Company	10 00	10 00
Date of organization to January 31, 1911..	5 84	
International Paper Company	50 00	50 00
International Water Company	10 00	10 00
The Inter-Ocean Shirt Company	10 00	10 00
Date of admission to January 31, 1911....	83	
Interstate Trust Company		
Date of organization to January 31, 1913.		5 00
Island Park Company		10 00
Date of organization to January 31, 1912.		3 34
Island Pond Electric Company	15 00	15 00
Isle La Motte Telephone Company	10 00	10 00
Italian Athletic Club		10 00
Date of organization to January 31, 1912.		5 85
Jackson Creamery Company	10 00	10 00
Jamaica Savings Bank	45 00	45 00
H. C. Jacquith Company	10 00	10 00
George D. Jarvis & Company	10 00	10 00
Jeffersonville Woodmen Association	10 00	10 00
Jersey Star Creamery Association		
Date of organization to January 31, 1913..		7 50
Jewell Brook Woolen Company	15 00	15 00
The Johnson-Richardson Company, Limited	30 00	30 00
Jones & Lamson Machine Company	50 00	50 00
Jones & Lamson Power Company	15 00	15 00
Jones Brothers Company	30 00	30 00
John Jones Slate Company	10 00	10 00
Journal Publishing Company	10 00	10 00
Judson Manufacturing Company	10 00	§
Dr. B. J. Kendall Company	15 00	15 00
Kidder Lumber Company	10 00	10 00
Kimball Brothers & Company	10 00	10 00
King & Nelson Company	10 00	10 00
The Kingsley Wood Pulp Company	10 00	10 00
Date of admission to January 31, 1911	83	
Kirby Mountain Granite Company	10 00	10 00
Knights of Columbus	50 00	50 00
Knights of the Maccabees of the World	50 00	50 00
Knights of Pythias	50 00	50 00

	1911	1912
F. D. Ladd Company	$10 00	$10 00
Ladies of the Maccabees of the World	50 00	50 00
Lafayette Cooperage Company	10 00	§
Lafountain, Staples & Company	10 00	10 00
Lake Bomoseen Slate Company	10 00	10 00
Lake Dunmore Power & Traction Company	10 00	10 00
Lake Elmore Creamery Company	10 00	10 00
Lake Hortonia Co-operative Creamery Company.	10 00	10 00
Lake Mansfield Trout Club	10 00	10 00
Lake Mitchell Trout Club	10 00	10 00
Lake Morey Tel. & Tel. Company	10 00	10 00
Lake Raponda Hotel Company	10 00	10 00
Lake Shore Slate Company	15 00	15 00
Lake Side Shoe Company	10 00	10 00
Lake View Club	10 00	10 00
Lake View Creamery Company	10 00	10 00
Lake View Farm Company		
Date of organization to January 31, 1913		7 50
Lakota Club	10 00	10 00
Lamoille County Savings Bank & Trust Company.	50 00	50 00
Lamoille Publishing Company	10 00	10 00
Lamoille Valley Creamery Association	10 00	10 00
Lamoille Valley Fair Ground Company	10 00	10 00
Lamorey Clothing Company	10 00	10 00
Lamoureux Shuttle Company	10 00	10 00
Lane Manufacturing Company	20 00	20 00
The Lane Press	10 00	10 00
Lang & Goodhue Manufacturing Company	15 00	15 00
Lapelle Poultry Food Company	10 00	10 00
La Societe des Artisans Canadiens Francais	50 00	50 00
Arrears 1910	50 00	
The Law, Union & Rock Insurance Company, Limited	50 00	50 00
The Leland Company	10 00	
Levison & Lamb Manufacturing Company	10 00	10 00
Lewis Creek Co-operative Creamery Company	10 00	10 00
Liberty Hill Granite Company	10 00	10 00
Lincoln Creamery Company	10 00	10 00
Lincoln Iron Works	25 00	25 00
Lincoln Lumber Company	10 00	10 00
Raymond P. Lipe Company		20 00
Date of admission to January 31, 1912		11 67
Listers Agricultural Chemical Works	50 00	50 00
Little Manufacturing Company	10 00	10 00
Liverpool & London & Globe Insurance Company.	50 00	50 00
Lloyds Plate Glass Insurance Company	50 00	50 00

	1911	1912
London & Lancashire Fire Insurance Company of Liverpool	$50 00	$50 00
London & Lancashire Guarantee & Accident Company		50 00
Date of admission to January 31, 1912		12 50
London Assurance Corporation	50 00	50 00
Los Angeles Olive Growers' Association	15 00	15 00
C. H. Loveland Company	10 00	(21) 10 00
Lowell Lumber & Asbestos Company	25 00	
Lowell Mutual Fire Insurance Company	40 00	40 00
Lowe-Mercer Company		
Date of organization to January 31, 1913		8 54
Lower Terrace Water Company	10 00	10 00
Loyal Protective Insurance Company	35 00	35 00
Ludlow Savings Bank & Trust Company	50 00	50 00
Ludlow Telephone Company	10 00	10 00
Lumber Insurance Company of New York	50 00	50 00
The Lumber Mutual Fire Insurance Company of Boston	50 00	50 00
Lumiere Jougla Company		50 00
Date of admission to January 31, 1912		16 67
Lunenburg Co-operative Creamery Association	10 00	10 00
Lunenburg Manufacturing Company	10 00	10 00
L'Union St. Jean Baptiste D'Amerique	50 00	50 00
Elias Lyman Coal Company	20 00	20 00
Lyman Falls Power Company	15 00	15 00
J. K. Lynde Company	10 00	10 00
Lyndon Club	10 00	10 00
Lyndon Savings Bank	50 00	50 00
Lyndonville Creamery Association	20 00	20 00
Lyndonville Water Company	10 00	10 00
George E. Lyons Granite Company	15 00	15 00
The McCuen Store	10 00	10 00
McDermott Dairy Company		35 00
Arrears 1909		8 75
Arrears 1910		35 00
Arrears 1911		35 00
McIndoes Creamery Company	10 00	10 00
McIndoes Falls Electric Light Company	10 00	10 00
A. H. McLeod Milling Company	15 00	15 00
J. H. McLoud Company	10 00	10 00
Dr. A. Judson McNeil Medicine Company		10 00
Date of organization to January 31, 1912		2 50
Dr. A. Judson McNeil Sanatorium Company		
Date of organization to January 31, 1913		8 33
Frank McWhorter Company	10 00	10 00

	1911	1912
Mail Order Merchandise Company	$10 00	*
Maine Central Railroad Company	50 00	$50 00
Mallets Bay Outing Club	10 00	10 00
Malted Cereals Company	25 00	25 00
Manchester Building Association	10 00	10 00
Manchester Cheese Factory Association	10 00	*
Manchester Depot Hotel Company	10 00	*
Manchester Depot Sewer Company	10 00	10 00
Manchester, Dorset & Granville Railroad Company	15 00	15 00
Manchester Light & Power Company	10 00	10 00
Manchester Marble Company	25 00	25 00
Manchester Water Company	10 00	10 00
Manhattan Life Insurance Company	50 00	§
Manhattan Shirt Company	50 00	50 00
Mannheim Insurance Company of Mannheim, Germany	50 00	50 00
Manning Manufacturing Company	10 00	10 00
(Name changed from Manning & Walker Dairy Supply Company.)		
Manufacturers Quarrying Company	10 00	10 00
Maple Tree Sugar Company of Vermont	10 00	10 00
Marble Savings Bank	50 00	50 00
Marshfield Building Association	10 00	10 00
Marshfield Co-operative Creamery Association	10 00	10 00
Marsouins Lumber Company	20 00	20 00
Date of organization to January 31, 1911	5 00	
H. F. Martin & Son Company	10 00	10 00
Martin Manufacturing Company	10 00	10 00
Martinson Estate Company	10 00	10 00
Maryland Casualty Company	50 00	50 00
Mascomo Electric Light & Gas Company	10 00	10 00
Masonic Asociation of Bellows Falls	10 00	10 00
Masonic Association of St. Johnsbury		10 00
Date of organization to January 31, 1912		3 76
Masonic Mutual Accident Company	10 00	10 00
Masonic Protective Association	30 00	35 00
Massachusetts Accident Company	25 00	25 00
Massachusetts Bonding & Insurance Company	50 00	50 00
Massachusetts Fire & Marine Insurance Company	50 00	50 00
Date of admission to January 31, 1911	33 33	
Massachusetts Mutual Life Insurance Company	50 00	50 00
Mathews Slate Company	50 00	10 00
Mead Manufacturing Company	10 00	10 00
Meccawe Club	10 00	10 00
Mechanics Aqueduct Company	10 00	10 00
Mechanics Building & Construction Company	10 00	10 00

		1911	1912
Mechanics Building Company		$10 00	$10 00
Mechanics Hall		10 00	10 00
Memphremagog Medicine Company		10 00	10 00
Memphremagog Yacht Club		10 00	10 00
The Menut & Parks Company	(11)		10 00
Arrears 1910			2 50
Arrears 1911			10 00
Penalties			6 25
The Mercantile Press		10 00	10 00
Merchants & Farmers Mutual Fire Insurance Company		35 00	35 00
Merrimack Mutual Fire Insurance Company		30 00	30 00
Metallak Building Association		10 00	10 00
Metropolitan Casualty Insurance Company of New York		50 00	50 00
Metropolitan Life Insurance Company		50 00	50 00
Mettowee Valley Railroad Company		10 00	10 00
Middlebury Co-operative Creamery Association		10 00	10 00
Middlebury Electric Company		10 00	10 00
Middlebury Marble Company		10 00	10 00
Middlebury Marble & Granite Company			
Date of organization to January 31, 1913			7 50
Middlesex Mutual Fire Insurance Company		50 00	50 00
Midland Railroad Company		10 00	10 00
The Miles Block Company			10 00
Date of organization to January 31, 1912		8 33	
The D. M. Miles Coal Company		10 00	10 00
Military Post Street Railroad Company		15 00	15 00
Miller Automobile Company		10 00	10 00
Millstone Granite Company			15 00
Date of organization to January 31, 1912		11 25	
Mill Village Creamery Company		10 00	10 00
Milton Co-operative Creamery Company	(11a)		10 00
Arrears 1910			83
Arrears 1911			10 00
Milwaukee Mechanics Insurance Company			50 00
Date of admission to January 31, 1912			25 00
Missisquoi Bay Fish and Game Club		10 00	10 00
Date of organization to January 31, 1911		5 03	
The Missisquoi Lumber Company		15 00	15 00
Missisquoi Mineral Springs Company		10 00	10 00
Missisquoi Pulp & Paper Company			
Date of organization to January 31, 1913			8 33
Modern Woodmen of America		50 00	50 00
Mohican Club		10 00	10 00
Molly's Falls Electric Light & Power Company		10 00	10 00
Molly's Falls Telephone Company		10 00	10 00

	1911	1912
Montague City Rod Company	$15 00	$15 00
Montpelier & Wells River Railroad	50 00	50 00
Montpelier Book Binding Company	10 00	10 00
Montpelier Country Club	10 00	10 00
Montpelier Grocery Company	10 00	10 00
Montpelier Ice Company	10 00	10 00
Montpelier Real Estate Company	10 00	10 00
Montpelier Savings Bank & Trust Company	50 00	50 00
Montpelier Specialties Company		
Date of organization to January 31, 1913		10 00
The Mont Vert Company	10 00	10 00
Montvert Manufacturing Company		*
Date of organization to January 31, 1912.		2 50
Moore & Thompson Paper Company	15 00	15 00
C. H. Moore Company	10 00	*
Moose River Lumber Company	10 00	10 00
The More-Bianchi Granite Company	15 00	15 00
Moretown Creamery Company		
Date of organization to January 31, 1913.		8 34
Moriarity Lumber Company		10 00
Date of organization to January 31, 1912	9 17	
Morrisville Calfskin Company	10 00	10 00
Morrisville Foundry Company	10 00	10 00
Morrisville Lumber & Power Company	10 00	10 00
Morse Manufacturing Company	10 00	10 00
Mountain View Creamery Company	10 00	10 00
Mount Anthony Country Club	10 00	10 00
Mount Holly Telephone Company	10 00	10 00
Mount Mansfield Electric Railroad	10 00	10 00
Murdick-Perkins Company	10 00	10 00
Mutual Benefit Life Insurance Company	50 00	50 00
Mutual Life Insurance Company	50 00	50 00
Mutual Profit Realty Company		15 00
Arrears 1910		5 00
Arrears 1911		15 00
Mutual Protection Fire Insurance Company	20 00	20 00
Mutual Society of St. Joseph	10 00	10 00
Myrtle Lodge No. 27, I. O. O. F.	10 00	*
The Nacirema Chemical Company		15 00
Date of organization to January 31, 1912		2 50
National Accident Society of the City of New York	15 00	15 00
National Biscuit Company	50 00	50 00
National Car Company	50 00	50 00

	1911	1912
National Cash Register Company	$50 00	$50 00
Arrears 1906		41 67
Arrears 1907		50 00
Arrears 1908		50 00
Arrears 1909		50 00
Arrears 1910		50 00
National Casualty Company	25 00	35 00
Arrears 1911		10 00
National Express Company	50 00	50 00
National Fibre Board Company	50 00	(12) 50 00
National Fire Insurance Company	50 00	50 00
The National Flooring Company	10 00	10 00
National Life Insurance Company	50 00	50 00
National Metal Edge Box Company	25 00	25 00
National Milk Sugar Company	20 00	20 00
National Paper Tube & Box Company	10 00	10 00
National Relief Assurance Company of Philadelphia		20 00
Date of admission to January 31, 1912		6 67
National Spring Clip Company	10 00	10 00
National Surety Company	50 00	50 00
Nelson & Hall Company	15 00	15 00
Neshobe Electric Company	10 00	10 00
New Amsterdam Casualty Company	50 00	50 00
Newark Granite Company	10 00	10 00
Date of organization to January 31, 1911	4 17	
Newark Lumber Company	10 00	10 00
New Bellows Falls Building Association	10 00	10 00
Newbury Village Creamery Company	10 00	+
Newbury Village Hall Association	10 00	10 00
The New England Casualty Company		
Date of admission to January 31, 1913		37 50
New England Farmer Company		10 00
Date of organization to January 31, 1912.		7 50
New England Hardwood Company		
Date of organization to January 31, 1913		9 16
New England Lime Company	50 00	50 00
New England Mutual Life Insurance Company	50 00	50 00
New England Order of Protection	20 00	25 00
New England Power Company		50 00
Date of admission to January 31, 1912		4 17
New England Tel. & Tel. Company	50 00	50 00
Newfane Hotel Company	10 00	10 00
New Hampshire Fire Insurance Company	50 00	50 00
New Haven Mills Co-operative Creamery Company	10 00	10 00
New Haven Mills Manufacturing Company	10 00	10 00

	1911	1912
Newmont Lumber Company	$10 00	$10 00
Newport & Richford Railroad	40 00	40 00
Newport Board of Trade	10 00	10 00
Newport Electric Light Company	10 00	10 00
Newport Granite Company	10 00	10 00
News Publishing Company	10 00	10 00
Newton & Thompson Manufacturing Company	10 00	10 00
New York & Vermont Home Telephone Company.		10 00
Date of admission to January 31, 1912	9 17	
New York Consolidated Slate Company	15 00	15 00
New York Life Insurance Company	50 00	50 00
New York Plate Glass Insurance Company	50 00	50 00
Niagara Fire Insurance Company	50 00	50 00
Nichols-Morse Company	10 00	10 00
Norcross West Marble Company	15 00	15 00
North American Accident Insurance Company	50 00	50 00
North British & Mercantile Insurance Company.	50 00	50 00
North Danville Co-operative Creamery Association	10 00	10 00
Northern Assurance Company, Limited	50 00	50 00
Northern Casualty Company		10 00
Date of organization to January 31, 1912.		1 25
Northern Chemical Works	20 00	*
Northern Granite Company	10 00	10 00
Northern Lumber Company	15 00	15 00
Northern Provision Company	10 00	10 00
Northern Telephone Company	10 00	10 00
Northfield Aqueduct Company	10 00	10 00
Northfield Enterprise Company	10 00	10 00
Northfield Home Building Association	10 00	10 00
Northfield Savings Bank	50 00	50 00
Northfield Slate Company	15 00	15 00
Northfield Telephone Company	10 00	10 00
Northfield Trust Company	20 00	20 00
North Hartland Building Association	10 00	10 00
North Hero Co-operative Creamery Association.	10 00	10 00
North Montpelier Co-operative Creamery Company	10 00	10 00
North Montpelier Hall Association	10 00	10 00
Date of organization to January 31, 1911.	(13) 8 83	
North Randolph Co-operative Creamery Association	10 00	10 00
North River Creamery Association	10 00	10 00
North River Manufacturing Company	10 00	10 00
North Ryegate Co-operative Creamery Company.	10 00	10 00
North Troy Electric Light & Power Company	10 00	10 00
Northwestern Mutual Life Insurance Company.	50 00	50 00

	1911	1912
Norwich Aqueduct Company	$10 00	$10 00
Norwich Union Fire Insurance Society, Limited.	50 00	50 00
Noyesville Co-operative Creamery Association	10 00	10 00
W. F. Nugent Company	10 00	10 00
Odd Fellows Building Association	10 00	10 00
Odd Fellows Fraternal Building Association	10 00	10 00
Date of organization to January 31, 1911	8 33	
Olcott Falls Company	35 00	35 00
Olcott Water Company	10 00	10 00
Old Bee Hive	10 00	10 00
Old Colony Insurance Company	50 00	50 00
Old English Slate Company		10 00
Date of admission to January 31, 1912		4 17
Opinion Publishing Company	10 00	10 00
Orange County Creamery Company	10 00	10 00
Orange County Farmers' Exchange	10 00	10 00
Orange County Telephone Company	10 00	10 00
The Orange Lumber Company		
Arrears 1909		3 33
Arrears 1910		10 00
Arrears 1911		10 00
Orient Insurance Company of Hartford, Connecticut	50 00	50 00
Orleans County Fair Association	10 00	10 00
Orleans Trust Company	50 00	50 00
Orvillo Marble Company	20 00	‡ 20 00
Orvillo Marble Quarrying Company	15 00	15 00
Orwell Cheese Factory Company	10 00	10 00
Orwell Creamery Company	10 00	10 00
Ottauquechee Savings Bank	50 00	50 00
Ottauquechee Woolen Company	10 00	10 00
Our Husbands Manufacturing Company	15 00	15 00
Owls Head Creamery Company	10 00	10 00
Pacific Mutual Life Insurance Company of California	50 00	50 00
Paige Realty Company	10 00	10 00
The Palatine Insurance Company, Limited	50 00	50 00
Panton Co-operative Creamery Company	10 00	10 00
Parker & Young Company	30 00	30 00
J. C. Parker Company	15 00	*
Parks & Woolson Machine Company	15 00	15 00
Parks Paper Company	50 00	50 00
Parry & Jones Company	10 00	10 00
Date of organization to January 31, 1911	5 00	
Passumpsic Creamery Association	10 00	10 00

	1911		1912
Passumpsic Fibre Leather Company	$10 00		$10 00
Passumpsic Savings Bank	50 00		50 00
Passumpsic Telephone Company	30 00		30 00
F. R. Patch Manufacturing Company	15 00		15 00
Pauly Jail Building Company	30 00		30 00
Pawtucket Mutual Fire Insurance Company	50 00		50 00
The Peck Company	10 00		10 00
Date of organization to January 31, 1911	5 84		
Peerless Casualty Company	15 00		20 00
Arrears 1911			5 00
Peerless Manufacturing Company	25 00		25 00
Penn Mutual Life Insurance Company	50 00		50 00
Pennsylvania Casualty Company	50 00		§
The Pennsylvania Fire Insurance Company of Philadelphia	50 00		50 00
Penrhyn Slate Company of Vermont	10 00		10 00
Penrose & McEniry	15 00		15 00
Arrears 1909	11 75		
Arrears 1910	15 00		
Peoples Lighting, Heating & Power Company	15 00		15 00
Peoples Telephone Company	10 00	(22)	10 00
Peoples Trust Company	50 00		50 00
Percival Furniture Company	10 00		*
Perfect Cooker Company	10 00		*
Perfection Overgaiter Company	10 00		10 00
Perry Automobile Company			10 00
Date of organization to January 31, 1912			3 33
Perry Granite Company	10 00		10 00
The D. A. Perry Real Estate Agency			10 00
Date of organization to January 31, 1912			2 50
Peru Cheese Company	10 00		10 00
Peru Turnpike Company	10 00		10 00
N. D. Phelps Company	10 00		10 00
W. V. Phelps Company	10 00		10 00
Philadelphia Casualty Company	50 00	(14)	
Phoenix Assurance Company, Limited	50 00		50 00
Phoenix Insurance Company	50 00		50 00
Phoenix Mutual Life Insurance Company	50 00		50 00
The Pierce-Robinson Company	10 00		10 00
Pike Hill Mines, Incorporated	25 00		25 00
Pike Manufacturing Company	15 00		15 00
Pilgrim Shoe and Rubber Company			§
Date of admission to January 31, 1912	10 00		
Pillsbury-Baldwin Company	15 00		15 00
Pillsbury & Baldwin Company	10 00		10 00
Date of organization to January 31, 1911	4 17		

	1911	1912
E. W. Pitman Company		$10 00
Date of admission to January 31, 1912		4 17
Pittsburg Casualty Company		25 00
Date of admission to January 31, 1912		4 17
Pittsford & Rutland Railroad Company	$10 00	+
Pittsford Aqueduct Company	10 00	10 00
Pollard Manufacturing Company	10 00	10 00
Perley E. Pope Company	10 00	10 00
Porter Screen Manufacturing Company	10 00	10 00
Postal Telegraph Cable Company	10 00	10 00
Arrears 1908		7 50
Arrears 1909		10 00
Poultney Toy Company		*
Date of organization to January 31, 1911	5 83	
C. W. Powell Company	10 00	10 00
Power Construction Company		10 00
Date of admission to January 31, 1912		4 17
Presbrey-Coykendall Company	10 00	10 00
Proctorsville Fraternal Society	10 00	10 00
Proctorsville Manufacturing Company	10 00	10 00
Proctor Trust Company	50 00	50 00
Prospect Hill Aqueduct Company	10 00	10 00
Prospect Park Company	10 00	10 00
Providence Mutual Fire Insurance Company	50 00	50 00
Providence Washington Insurance Company	50 00	50 00
The Provident Life & Trust Company of Philadelphia	50 00	50 00
Prudential Insurance Company of America	50 00	50 00
Pullman Company	50 00	50 00
Purity Milk & Cream Company	10 00	(15)
Date of admission to January 31, 1911	2 50	
Putney Creamery Association	10 00	*
Pythian Association		10 00
Date of organization to January 31, 1912		1 67
Pythian Building Association	10 00	10 00
Pythian Lodge Building	10 00	10 00
Quaker Oats Company	50 00	50 00
Queen City Brick & Stone Company	10 00	10 00
Queen City Cotton Company	50 00	50 00
Queen City Park Association	10 00	10 00
Queen Insurance Company of America	50 00	50 00
Quincy Mutual Fire Insurance Company	50 00	50 00
Raleigh Marble Company	10 00	10 00
Randolph Company	10 00	10 00
Randolph Co-operative Creamery Company	10 00	10 00

	1911	1912
Randolph Hydraulic Company	$10 00	$10 00
Randolph Sanatorium	10 00	10 00
Reading Bone Fertilizer Company		25 00
Date of admission to January 31, 1912		2 08
Reading Light & Power Company	10 00	10 00
Reading Pond Trout Club	10 00	10 00
Readsboro Chair Manufacturing Company	20 00	20 00
Recreation Club		10 00
Date of organization to January 31, 1912		3 33
The Red 46 Furniture Company		10 00
Date of organization to January 31, 1912	6 67	
Redstone Quarry Company	10 00	10 00
Reid, Murdock & Company	50 00	50 00
Arrears 1905	45 83	
Arrears 1906	50 00	
Arrears 1907	50 00	
Arrears 1908	50 00	
Arrears 1909	50 00	
Arrears 1910	50 00	
Rensselaer & Saratoga Railroad	50 00	50 00
Reporter Publishing Company	10 00	10 00
Reservoir Ice Company	10 00	10 00
W. G. Reynolds Company	10 00	10 00
Richford Garment Company	10 00	10 00
Richford Manufacturing Company	10 00	10 00
Richford Savings Bank & Trust Company	50 00	50 00
Richmond Light & Power Company	10 00	10 00
Richmond Underwear Company	20 00	20 00
Ridgely Protective Association	35 00	40 00
Ridgewood Hotel Company		10 00
Date of organization to January 31, 1912	7 50	
Ripley Lumber Company	10 00	10 00
Gilbert Rist Optical Company	10 00	10 00
Rixford Manufacturing Company	15 00	15 00
Robertson Paper Company	15 00	15 00
Robin Hood Ammunition Company	50 00	50 00
The Robinson Company	10 00	+
Robinson-Edwards Lumber Company	15 00	15 00
Rochester Electric Light & Power Company	10 00	10 00
Rock Springs Water Company	10 00	10 00
Rockingham Building Association	10 00	10 00
Date of organization to January 31, 1911	5 83	
Rockingham Paper Company	15 00	15 00
Roeder Stock Farm Company		
Date of organization to January 31, 1913		8 33
Rogers & Hubbard Company	20 00	20 00

	1911	1912
The Rogers Walk-Over Boot Shop		
Date of organization to January 31, 1913..		$7 50
Rollaway Screen Company		15 00
Date of admission to January 31, 1912....		5 00
E. H. Rollins & Sons	$50 00	50 00
H. C. Rosier Company	10 00	10 00
Ross Huntress Company	10 00	10 00
M. W. Rounds Company	10 00	10 00
Royal Arcanum, Supreme Council	50 00	50 00
Royal Indemnity Company of New York		50 00
Date of admission to January 31, 1912....	45 83	
Royal Insurance Company, Limited	50 00	50 00
Royalton Power Company	10 00	10 00
Ruggles Machine Company	10 00	10 00
Russo & Massucco		10 00
Date of organization to January 31, 1912..		83
Rutland & Montpelier Railroad Company	10 00	10 00
Rutland & Tidewater Railroad Company	10 00	10 00
Rutland & Whitehall Railroad Company	35 00	35 00
Rutland Country Club	10 00	10 00
Rutland County Tel. & Tel. Company	10 00	10 00
The Rutland Dry Goods Company	10 00	10 00
Rutland Fire Clay Company	20 00	20 00
Rutland Florence Marble Company	50 00	50 00
Rutland Garage Company	10 00	10 00
Rutland Garment Company	10 00	10 00
Rutland Horse Show & Breeders Association ..	10 00	10 00
Rutland Manufacturing Company	15 00	15 00
Rutland Masonic Association	10 00	10 00
Rutland News Company	10 00	10 00
Rutland Opera House Association	10 00	10 00
Date of organization to January 31, 1911..	83	
Rutland Railroad Company	50 00	50 00
Rutland Railway Light & Power Company	50 00	50 00
Rutland Savings Bank	50 00	50 00
Rutland Transit Company	50 00	50 00
Rutland Trust Company	50 00	50 00
Ryegate Co-operative Creamery Company	10 00	10 00
Ryegate Light & Power Company	10 00	10 00
Ryegate Paper Company	30 00	30 00
Ryle & McCormick Company	10 00	10 00
Sabin Machine Company	10 00	10 00
St. Albans & Swanton Traction Company		
Date of organization to January 31, 1913..		6 67
St. Albanians	10 00	10 00
St. Albans Electric Light & Power Company ..	15 00	15 00

	1911	1912
St. Albans Foundry & Implement Company	$10 00	$10 00
St. Albans Gas Light Company	10 00	10 00
St. Albans Grain Company	15 00	15 00
St. Albans Granite Company	10 00	10 00
St. Albans Messenger Company	15 00	15 00
St. Albans Plumbing & Heating Company	10 00	10 00
St. Albans Stock Horse Company	10 00	10 00
St. Albans Street Railway Company	25 00	25 00
St. Andrews Benevolent Society	10 00	10 00
St. Johnsbury & Lake Champlain Railroad Company	50 00	50 00
St. Johnsbury Aqueduct Company	15 00	15 00
St. Johnsbury East Creamery Company	10 00	10 00
Date of organization to January 31, 1911..	5 00	
St. Johnsbury Electric Company	20 00	20 00
St. Johnsbury Gas Company	20 00	20 00
St. Johnsbury Realty Company		10 00
Date of organization to January 31, 1912..	8 33	
St. Johnsbury Republican Company	10 00	10 00
St. Paul Catholic Club	10 00	10 00
Salisbury Brothers Furniture Company	10 00	10 00
Samson Co-operative Creamery Company	10 00	10 00
Sanitary Dust Removing Company of Vermont and New Hampshire	10 00	10 00
Sargent, Osgood & Roundy Company	10 00	10 00
Scotch Hill Slate Company	10 00	10 00
The Amos W. Scott Company		10 00
Date of organization to January 31, 1912..	10 00	
F. A. Scott Company	10 00	10 00
Scottish Clans, Order of	20 00	25 00
Sea Green Slate Company	10 00	10 00
Second Bellows Falls Aqueduct Company	10 00	10 00
Security Mutual Life Insurance Company	50 00	§
Shaftsbury Lodge, No. 71	10 00	10 00
Sharon Co-operative Creamery Association	10 00	10 00
Sharon Power Company	15 00	15 00
Sheffield Co-operative Creamery Association	10 00	10 00
Sheffield Farms-Slawson-Decker Company	50 00	50 00
Shelburne Co-operative Creamery Company	10 00	10 00
F. C. Sheldon Slate Company	15 00	15 00
Shepard & Morse Lumber Company	50 00	50 00
Shoreham Grange Company	10 00	10 00
Shoreham Tel. & Tel. Company	10 00	10 00
Singer Sewing Machine Company	50 00	50 00
John T. Slack Corporation		25 00
Date of organization to January 31, 1912..		12 50
A. G. Smith Company	10 00	10 00

	1911	1912
E. L. Smith & Company	$25 00	$25 00
L. C. Smith & Brothers Typewriter Company	10 00	10 00
S. A. Smith Company	15 00	*
W. S. Smith Company		
Date of organization to January 31, 1913		10 00
The Smith Company	10 00	*
Smith Premier Typewriter Company	15 00	15 00
Smith, Whitcomb & Cook Company	10 00	10 00
Snow Flake Canning Company	10 00	10 00
Social Club No. 2	10 00	10 00
Societe Anonyme des Plaques et Papiers Photographiques A. Lumiere et ses Fils	50 00	50 00
Soldiers' Home Club		*
Date of organization to January 31, 1912	6 67	
The Solid Blade Reversible Propeller Company	10 00	*
Somerset Land Company	35 00	35 00
Somerville Lumber Company	10 00	
Arrears 1906	83	
Arrears 1907	10 00	
Arrears 1908	10 00	
Arrears 1909	10 00	
Arrears 1910	10 00	
C. L. Soule & Company	10 00	10 00
Southern Vermont Telephone Company	10 00	10 00
South Hero Creamery Association	10 00	10 00
South Peacham Co-Operative Creamery Company	10 00	10 00
South Ryegate Co-operative Creamery Association	10 00	10 00
South Starksboro Creamery Company	10 00	10 00
South Walden Co-operative Creamery Association	10 00	10 00
Date of organization to January 31, 1911	2 50	
South Wallingford Water Company	10 00	10 00
Spaulding & Kimball Company	20 00	20 00
Spear Martin Fur Company	10 00	10 00
Speedwell Farms Company	10 00	10 00
Spring & Fountain Water Company	10 00	10 00
Springfield Combination Cash Store	10 00	10 00
Springfield Co-operative Savings & Loan Association		10 00
Date of organization to January 31, 1912	5 00	
Springfield Electric Company	10 00	10 00
Springfield Electric Railway Company	15 00	15 00
Springfield Fire & Marine Insurance Company	50 00	50 00
Springfield Gas Company	10 00	10 00
Springfield Local Telephone Company	10 00	10 00
Springfield Printing Company	10 00	10 00
Springfield Savings Bank	50 00	50 00
Springfield Wall Paper & Shade Company	10 00	10 00

	1911	1912
John P. Squire & Company	$50 00	$50 00
Stamford Chemical Company	10 00	10 00
Stamford Light, Heat & Power Company	10 00	10 00
Standard Accident Insurance Company	50 00	50 00
Standard Black Slate Company	10 00	30 00
Arrears 1909	10 00	
Arrears 1910	10 00	
Standard Coal & Ice Company	10 00	10 00
Standard Creamery Company	10 00	§
Standard Handle & Lumber Company	10 00	10 00
Standard Oil Company of New York	50 00	50 00
Standard Talc Corporation	45 00	(16)
Date of admission to January 31, 1911	5 83	
Standing Pond Club	10 00	10 00
Stanstead Granite Quarries Company, Limited	15 00	15 00
The Star Granite Company	10 00	10 00
Date of organization to January 31, 1911	83	
Star Grocery Company	10 00	10 00
Stark Paper Company	15 00	15 00
Starksboro Aqueduct Company	10 00	10 00
Star Trade Register Company	10 00	10 00
State Mutual Fire Insurance Company	10 00	10 00
State Mutual Life Assurance Company	50 00	50 00
State Trust Company	10 00	10 00
Steam Stone Cutter Company	15 00	15 00
Steele, Taplin & Company	10 00	10 00
Sterling Marble Company	10 00	10 00
Stevens Valley Electric Company		10 00
Date of organization to January 31, 1912		6 67
Stone Lumber Company	10 00	10 00
A. L. Stone Manufacturing Company		10 00
Date of admission to January 31, 1912		3 33
Stone-Tracy Company	10 00	10 00
Stowell Company	10 00	*
Stowe Lumber Company	10 00	10 00
Strafford Co-operative Telephone Company	10 00	10 00
Strafford Creamery Company	10 00	10 00
George Straiton Quarry Company	10 00	10 00
E. A. Strout Farm Agency	10 00	10 00
(Name changed from E. A. Strout Company.)		
Sullivan County Railroad	50 00	50 00
Sullivan Machinery Company	50 00	50 00
The Sulzberger & Sons Company of America	30 00	30 00
(Name changed from The Schwarzschild & Sulzberger Company of America.)		
Date of admission to January 31, 1911	10 00	
Sun Insurance Office	50 00	50 00

	1911	1912
Superior Tap Company	$10 00	$10 00
Surprise Department Store Company		10 00
Date of organization to January 31, 1912.	5 42	
Surprise Merchandise Company	10 00	+
Date of organization to January 31, 1911..	6 67	
Sutherland Realty Company	10 00	10 00
W. Shelton Swallow Company	10 00	10 00
Date of admission to January 31, 1911....	4 17	
Swanton & Alburg Railway Company		15 00
Date of organization to January 31, 1912..		5 00
Swanton Drug Company	10 00	10 00
Swanton Electric Railway Company	10 00	*
Swanton Savings Bank & Trust Company	45 00	50 00
Sweat-Comings Company	25 00	25 00
Swift & Company	50 00	50 00
Syndicate Clothing Company	10 00	10 00
Taquahunga Club		10 00
Date of organization to January 31, 1912..	5 42	
Temple Brothers Company	15 00	15 00
Alfred H. Temple Company	10 00	10 00
The Texas Company	50 00	50 00
Date of admission to January 31, 1911....	4 17	
Henry Thermo-Electric Company	15 00	
Thomas Brothers Company	10 00	10 00
E. J. Thomas Grocery, Grain & Meat Company.	10 00	10 00
The Thrasher-Bonneau Company	10 00	10 00
Tiffany Brothers	10 00	10 00
Tim & Company	50 00	50 00
Times Publishing Company		10 00
Date of organization to January 31, 1912..		3 33
Title Guaranty & Surety Company		50 00
Arrears 1911		50 00
Topsham Co-operative Creamery Company	10 00	10 00
Topsham Telephone Company	10 00	10 00
The Towle Maple Products Company	40 00	40 00
Towne Spring Water Company	10 00	10 00
Townshend Hotel Company	10 00 (17)	
Traders & Mechanics Insurance Company	50 00	50 00
Travelers Indemnity Company	50 00	50 00
Travelers Insurance Company	50 00	50 00
Trimount Theatre Company		10 00
Date of admission to January 31, 1912....		6 67
Trout Brook Creamery Company	10 00	10 00
The Trout River Company	10 00	10 00
Trow & Holden Company		15 00
Date of organization to January 31, 1912..		1 25

	1911	1912
Troy Aqueduct Company	$10 00	$10 00
B. Turk & Brother Company	10 00	10 00
J. G. Turnbull Company	10 00	10 00
The Tuttle Company	10 00	10 00
Twenty Mile Stream Dairy Company	10 00	10 00
Twin State Gas & Electric Company	50 00	50 00
Twitchell Lumber Company	10 00	10 00
Date of admission to January 31, 1911	2 50	
Underwood Typewriter Company	10 00	10 00
Underwriters Fire Insurance Company		35 00
Date of admission to January 31, 1912		17 50
Union Agricultural Society	10 00	10 00
Union Block Company	10 00	10 00
Union Central Life Insurance Company	50 00	50 00
Union Driving Park Society	10 00	10 00
Union Granite Company	10 00	10 00
The Union Marine Insurance Company, Limited, of Liverpool	50 00	50 00
Union Mutual Fire Insurance Company	15 00	15 00
Union Mutual Life Insurance Company	50 00	50 00
Union News Company (Pennsylvania corporation.)		
Date of admission to January 31, 1910	$ 3 33	
Union News Company (New York corporation.)	50 00	50 00
Date of admission to January 31, 1911	4 17	
Union Pacific Tea Company	10 00	10 00
Union Raveler Company	10 00	10 00
Union Savings Bank & Trust Company	50 00	50 00
Union Telephone Company	10 00	10 00
Union Typewriter Company		
Date of admission to January 31, 1913		41 67
United Cigar Stores Company Agency		
Date of admission to January 31, 1913		8 33
United Commercial Travelers of America, The Order of	50 00	50 00
United Construction Company	10 00	10 00
United Order of the Golden Cross	25 00	25 00
United Order of the Pilgrim Fathers	20 00	10 00
United Shirt & Collar Company	50 00	50 00
United States Asbestos Company	(18) 25 00	20 00
United States Casualty Company	50 00	50 00
United States Clothes Pin Company	10 00	10 00
United States Fidelity & Guaranty Company	50 00	50 00
United States Health & Accident Insurance Company	50 00	50 00
United States Life Insurance Company	35 00	35 00
Upper Coos Railroad Company	10 00	10 00

	1911	1912
Valley Creamery Association	$10 00	$10 00
Valley Fair Association	10 00	10 00
Valley Grain Company	10 00	10 00
Valley Hall Association	10 00	10 00
Valley Lodge No. 16, I. O. O. F.	10 00	10 00
The Valley Slate Company	10 00	10 00
Van Camp Packing Company	50 00	50 00
Variety Store Company	10 00	10 00
Varnum-Gilfillan Company		10 00
Arrears 1909		10 00
Arrears 1910		10 00
Arrears 1911		10 00
Vaughan Manufacturing Company		10 00
Venetian Company	10 00	10 00
Verd Mont Mills	10 00	10 00
Vergennes Electric Company	10 00	10 00
Vergennes Realty Company	10 00	10 00
Vermont & Boston Telegraph Company	20 00	20 00
Vermont & Massachusetts Railroad Company	50 00	50 00
Vermont & Province Line Railroad Company	25 00	25 00
Vermont Accident Insurance Company	10 00	10 00
Vermont Asbestos Company	10 00	10 00
Vermont Baking Company	10 00	10 00
Vermont Brick Company		10 00
Date of organization to January 31, 1912	7 50	
Vermont Buckboard Company	10 00	10 00
Vermont Butter Tub Company	10 00	10 00
Vermont Cereal Company	10 00	10 00
The Vermont Company	50 00	50 00
Vermont Condensed Milk Company	15 00	15 00
Vermont Construction Company	10 00 *	
Vermont Copper Company	50 00	50 00
Vermont Drug Company	10 00	10 00
Vermont Electrical Slate Company	10 00	10 00
Date of organization to January 31, 1911	7 50	
Vermont Farm Machine Company	10 00	10 00
Vermont Fish & Game League	10 00	10 00
Vermont Hardware Company	15 00	15 00
Vermont Home Telephone Company	10 00	10 00
Vermont Hosiery & Machinery Company	25 00	30 00
Vermont International Telegraph Company	10 00	10 00
Vermont Italian Marble Company		10 00
Date of organization to January 31, 1912		3 33
Vermont Land Conservation Company	10 00	10 00
Vermont Lime Company	15 00	
Vermont Loan & Trust Company	15 00	15 00

	1911	1912
Vermont Lumber Company (Vermont Corp.)..		+
Date of organization to January 31, 1912..		$1 67
Vermont Lumber Company (New York Corp.).		10 00
Date of admission to January 31, 1912....		83
Vermont Machine Tool Company		
Date of organization to January 31, 1913..		5 42
Vermont Maple Sugar Makers Market	$10 00	10 00
Vermont Marble Company	50 00	50 00
Vermont Motor Company	10 00	§§ 12 50
Vermont Mutual Fire Insurance Company.....	30 00	25 00
Vermont Newspaper Union	10 00	10 00
The Vermont Phoenix Company	10 00	10 00
Vermont Power & Lighting Company	50 00	50 00
Vermont Power & Manufacturing Company.....	15 00	15 00
Vermont Printing Company	10 00	10 00
Vermont Quarries Company	20 00	*
Vermont Quarries Corporation		50 00
Date of admission to January 31, 1912....		20 83
Vermont Savings Bank	50 00	50 00
Vermont Shade Roller Company	15 00	15 00
Vermont Slate Company	15 00	15 00
Vermont Snath Company	10 00	10 00
Vermont Spool & Bobbin Company.....	10 00	10 00
Vermont Spring Company	10 00	10 00
Vermont State Agricultural Society	10 00	10 00
Vermont Talc & Soapstone Company.....	35 00	35 00
Vermont Tel. & Tel. Company	20 00	25 00
Vermont Trap Rock Company	10 00	10 00
The Vermont Tribune	10 00	10 00
Vermont Unfading Green Slate Company	25 00	25 00
Vermont Valley Railroad	50 00	50 00
Vermont Wheel Club	10 00	10 00
Vermont Wood Reduction Company	10 00	10 00
Vernon Electric Light Company	10 00	10 00
Date of organization to January 31, 1911.	5 83	
Veroming Lumber Supply Company	10 00	10 00
Vershire Creamery Association	10 00	10 00
Victory Lumber Company	15 00	15 00
Waitsfield & Fayston Telephone Company.....	10 00	10 00
Waitsfield Creamery Company	10 00	10 00
H. S. Walbridge Company	10 00	10 00
Wallingford Cash Store Company	10 00	10 00
Wallingford Hotel Company	10 00	10 00
Wallingford Lumber Company	10 00	10 00
Wallingford Manufacturing Company	30 00	30 00
Wallingford Odd Fellows' Association.....	10 00	10 00

	1911	1912
Wallingford Water Company	$10 00	$10 00
Walton Register Company	10 00	10 00
Wantastiquet Trout Club	10 00	10 00
The Wardsboro Creamery Association	10 00	10 00
Date of organization to January 31, 1911.	8 34	
Warren Co-operative Creamery Company	10 00	10 00
Warren Leather Company	10 00	10 00
Washington Agricultural Association	10 00	10 00
Washington County Telephone Company	10 00	10 00
Washington Creamery Association	10 00	10 00
J. L. Watchie Company	10 00	10 00
Waterbury Light & Power Company		10 00
(Name changed from Mad River Electric Light & Power Company.)		
Date of organization to January 31, 1912	6 67	
Waterbury Savings Bank & Trust Company		50 00
Date of organization to January 31, 1912		2 51
Watt-Hudson Company		10 00
Date of organization to January 31, 1912		83
Waubanakee Golf Club	10 00	10 00
Weathersfield Telephone Company	10 00	10 00
Geo. Webster Lumber Company	10 00	10 00
Date of admission to January 31, 1911	83	
Welch Brothers Maple Company	10 00	10 00
Wells & Richardson Company	15 00	15 00
Wells-Lamson Quarry Company	15 00	15 00
Wells River Creamery Company	10 00	10 00
Wells River Savings Bank	50 00	50 00
Westchester Fire Insurance Company	50 00	50 00
Western Assurance Company	50 00	50 00
Western Express Company	10 00	10 00
Western Tel. & Tel. Company	10 00	10 00
Western Union Telegraph Company	50 00	50 00
Western Vermont Agricultural Society	10 00	10 00
West Fairlee Building Association	10 00	10 00
Date of organization to January 31, 1911	8 33	
West Hartford Creamery Association	10 00	10 00
Westinghouse, Church, Kerr & Company	50 00	50 00
Westminster Aqueduct Society	10 00	10 00
West River Railroad Company	20 00	20 00
West Rupert Lumber Company	10 00	10 00
West Rutland Trust Company	35 00	40 00
West Rutland Water Works Company	10 00	10 00
West Wardsboro Hotel Company		
Date of organization to January 31, 1913		6 67
West Windsor Cheese Manufacturing Company	‡10 00	
Wetmore & Morse Granite Company	15 00	15 00

	1911		1912
C. A. Whelan & Company	$15 00		$20 00
Date of admission to January 31, 1911	6 25		
Whelden Ice Company	10 00		10 00
C. M. White Ice Company	10 00		10 00
H. C. White Company	10 00		10 00
The White Company			10 00
Date of organization to January 31, 1912	8 34		
White Mountain Tel. & Tel. Company	15 00		15 00
White River Chair Company	20 00		20 00
White River Electric Company	10 00		10 00
White River Junction & Interstate Tel. Company	10 00		10 00
White River Lumber Company	10 00		10 00
White River Paper Company	10 00		10 00
White River Railroad Company	30 00		30 00
White River Savings Bank	50 00		50 00
White River Tavern Company	10 00	(19)	
White River Water Company	10 00		10 00
The Whitingham Lime Company, Incorporated.			10 00
Date of admission to January 31, 1912			4 17
Willard Manufacturing Company	20 00		20 00
Willey's Variety Store Company	‡10 00		
Date of organization to January 31, 1911	3 33		
Williamsburg City Fire Insurance Company	50 00		50 00
Williams Manufacturing Company			20 00
Arrears 1911			20 00
Williamstown Construction Company	10 00		10 00
Williamstown Grange No. 81	10 00		10 00
E. C. Willison Company	15 00		
Williston Co-operative Creamery Association	10 00		+
Willoughby Wood & Lumber Company	15 00		15 00
Wilmington Power & Paper Company	10 00		10 00
Wilmington Savings Bank	50 00		50 00
Windham County Creamery Association	10 00		10 00
Windham County Savings Bank	50 00		50 00
Windsor Automobile Company			10 00
Date of organization to January 31, 1912			1 68
Windsor Canning Company	10 00		10 00
Windsor County Agricultural Society	10 00		10 00
Arrears 1903	10 00		
Arrears 1904	10 00		
Arrears 1905	10 00		
Arrears 1906	10 00		
Arrears 1907	10 00		
Arrears 1908	10 00		
Arrears 1909	10 00		
Arrears 1910	10 00		
Windsor County Trust Company	50 00		50 00

	1911	1912
Windsor Dry Goods Company		$10 00
Date of organization to January 31, 1912..		2 50
Windsor Electric Light Company	$10 00	10 00
Windsor Farms Company	10 00	10 00
Windsor Green Granite Company	15 00	15 00
Windsor Machine Company	30 00	40 00
Windsor Savings Bank	50 00	50 00
Winestock Manufacturing Company	10 00	10 00
Winooski Savings Bank	50 00	50 00
Winooski Valley Co-operative Creamery Company	10 00	+
Winooski Valley Creamery Association.....	10 00	10 00
Women's Catholic Order of Foresters.....	50 00	50 00
Woodbury Granite Company	50 00	50 00
The Woodford Lumber Company.....	10 00	10 00
Date of organization to January 31, 1911..	2 51	
Woodstock Aqueduct Company	15 00	15 00
Woodstock Country Club	10 00	10 00
Woodstock Electric Company	10 00	10 00
Woodstock Hotel Company	10 00	10 00
Woodstock Ice Supply Company	10 00	10 00
Woodstock Railway Company	30 00	30 00
Woodstock Telephone Company	10 00	10 00
Woodsville Telephone Company	10 00	
F. W. Woolworth & Company	50 00	(20) 50 00
F. W. Woolworth Company. (New Corp.)		
Date of admission to January 31, 1913....		50 00
Yale Manufacturing Company	15 00	15 00
Young Brothers Company	10 00	10 00

(1) $5.00 of this amount appears in State Treasurer's report as charter tax. Overpayment of $ .42. Rebate certificate issued.
(2) Overpayment of $5.00. Rebate certificate issued.
(3) Overpayment of $10.00. Rebate certificate issued.
(4) Withdrawal certificate filed February 2, 1912.
(5) Overpayment of $6.67. Rebate certificate issued.
(6) Overpayment of $5.00. Rebate certificate issued.
(7) Overpayment.
(8) Withdrawal certificate filed February 1, 1912.
(9) Withdrew from State February 20, 1912.
(10) Withdrawal certificate filed February 10, 1912.
(10a) Revoked for non-payment of tax. Re-instated by decree of court October 2, 1911.
(11) Revoked for non-payment of annual license tax and failure to file returns on or before April 1. Re-instated by decree of Court July 10, 1912.
(11a) Revoked for non-payment of tax. Re-instated by decree of Court October 31, 1911.
(12) Withdrawal certificate filed March 22, 1912.
(13) Overpayment of $ .50. Rebate certificate issued.
(14) Withdrew from State February 29, 1912.
(15) Withdrawal certificate filed March 1, 1912.
(16) Withdrawal certificate filed March 15, 1912.
(17) Dissolved by decree of Court October 11, 1911.
(18) Overpayment of $5.00. Rebate certificate issued.
(19) Withdrawal certificate filed February 7, 1912.
(20) Withdrawal certificate filed February 21, 1912.
(21) Withdrew from State May 25, 1912.
(22) Withdrawal certificate filed March 26, 1912.

SCHEDULE SHOWING NAMES OF VERMONT CORPORATIONS WHOSE CHARTERS WERE FORFEITED FOR NON-PAYMENT OF THE ANNUAL LICENSE TAX OR FAILURE TO FILE RETURNS ON OR BEFORE THE FIRST DAY OF APRIL IN THE FOLLOWING NAMED YEARS.

1911

Alburg Center Telephone Company

Barton Boat Club
Brightside Unfading Green Roofing Slate Company of Vermont
The Burlington Hotel Company
Burns, Wilfore & Hamilton Company

Clarendon Clay & Mining Company
The Columbus Pharmacy, Inc.
Corinth & Newbury Telephone Company

Enosburg Falls Milk Company
Essex & Coos Telephone Company
Eureka Granite Quarry Company

I. E. Gibson Company
Grange Store
Granite City Club
The Guest-Wilcox Company

*Holmes Iron Company
Hyde Park Water Company
Hygiene Cup Company

Inter-City Athletic Association

Lyndon Water Company

J. W. McAuslan Company
C. C. Manuel & Sons Company
Maplewood Sugar & Syrup Company
*Menut & Parks Company
*The Milton Co-operative Creamery Company
Milton Hardware Company
Missisquoi Pulp Company

O'Brien Lumber Company

Pacific Timber Company
Plainfield Creamery Company
Pneumatic Cleaner Company
Poultney Toy Company

Rutland Slate Company

The T. J. Sands Manufacturing Company
Solid Reversible Propeller Company
Sonoro Mining Company

The Sutherland Granite Company

Vermont Black Slate Company
Vermont Mineral Springs Company
Vermont Peoples Telephone Company

Wait Radiator Company
West Milton Co-operative Creamery Association
West Windsor Cheese Manufacturing Company
Willey's Variety Store Company

1912

Alburg Produce Company
All Around the World Club
American Marble Company
Ascutney Mountain Granite Company

Backus Company
Bellows Falls New Industry Company
Bethel Electric Light & Power Company
The Boyce-Perkins Lumber Company
Burke Granite Company
Burlington & Southeastern Railway Company

Calais Creamery Association
Central Electrical Laboratory, Inc.
Clarendon Marble Sawing Company
E. R. Clark Automobile Company of Vermont

The F. & S. Manufacturing Company

Grant-Anderson Forging Company

Hibbard & Perkins Shoe Company

Mail Order Merchandise Company
Manchester Cheese Factory Association
Manchester Depot Hotel Company
Montvert Manufacturing Company
C. H. Moore Company
Myrtle Lodge No. 27, I. O. O. F.

Northern Chemical Works

§Orvillo Marble Company

J. C. Parker Company
Percival Furniture Company
Perfect Cooker Company
Putney Creamery Association

The Smith Company
S. A. Smith Company
Soldiers Home Club
The Solid Blade Reversible Propeller Company
Stowell Company
Swanton Electric Railway Company

Vermont Construction Company
Vermont Motor Company
Vermont Quarries Company

*Re-instated by decree of Court.
§Revoked for failure to file proper returns.

SCHEDULE SHOWING NAMES OF VERMONT CORPORATIONS DISSOLVED DURING THE BIENNIAL TERM BY DECREE OF COURT OR BY SWORN STATEMENT.

1911.

NAME.	Date.
Brighton Development Company	March 1, 1911
Canadian Carbonate Company	January 26, 1911
Caverly-Gould Company	January 3, 1911
Clyde River Creamery	February 24, 1911
Fletcher Dairymen's Association	February 20, 1911
Globe Suspender Manufacturing Company	February 1, 1911
Hygienic Ice Company	March 29, 1911
Junction Hotel Company	February 25, 1911
National Horse Nail Company	December 21, 1910
New England Fire Insurance Company	February 28, 1911
Vermont Pigeon & Squab Company	March 1, 1911

1912.

Bellows Falls Machine Company	March 4, 1912
Brattleboro Grange Block Association	February 6, 1912
Brooksville Manufacturing Company	December 6, 1911
Cabot Creamery Company	September 30, 1911
George H. Cross Company	July 15, 1911
Curesal Tablet Company	February 29, 1912
G. H. Davis Company	February 23, 1912
DuBois Estate Company	February 24, 1912
East Ryegate Creamery Company	January 30, 1912
Essex Telephone Company	February 27, 1912
Farmers' Exchange of Rupert	December 31, 1911
Grange Mercantile Association	February 17, 1912
Newbury Village Creamery Company	February 10, 1912
The Robinson Company	February 26, 1912
Surprise Merchandise Company	September 8, 1911
§Townshend Hotel Company	October 11, 1911
Vermont Lumber Company	February 14, 1912
Williston Co-operative Creamery Association	January 30, 1912
Winooski Valley Co-operative Creamery Company	February 26, 1912

§Dissolved by decree of Court.

SCHEDULE SHOWING TAXES PAID ON ACCOUNT OF CHARTERS FOR THE FORMATION OF CORPORATIONS HEREINAFTER NAMED UNDER WHICH NO ORGANIZATION WAS HAD PRIOR TO THE FIRST DAY OF FEBRUARY IN THE YEARS 1911 AND 1912.

NOTE:—The several amounts set down in the first and second columns respectively were collected during the first and second fiscal years of the biennial term.

		1911		1912
Addison County Trust Company		$5 00		$5 00
American Art Marble Company		12 50	(2)	
Ascutney Mountain Association		5 00	(1)	
Barre Aqueduct Company		7 50		7 50
Barre Electric Light & Power Company		5 00		5 00
Barre Investment & Guarantee Company		5 00		5 00
Barre Realty Company		5 00		5 00
Baxter Trust Company		5 00		5 00
Bennington Publishing Company		5 00		5 00
Bethel White Granite Company		5 00		5 00
Bradford Telephone & Telegraph Company		5 00		5 00
Brandon Savings Bank & Trust Company		5 00		5 00
Brattleboro & Vernon Railroad Company		5 00	(1)	
Brighton & Newark Railway Company		5 00		5 00
Burlington & Vergennes Traction Company		5 00		5 00
Burlington Merchants Protective Association	(3)			5 00
Charlotte Feed & Mercantile Company	(3)			5 00
Chelsea, Tunbridge & South Royalton Railroad Company		12 50		12 50
Chester Trust Company		5 00		5 00
Chrysotile Railroad Company		10 00		10 00
City Trust Company		5 00	(1)	
Clarendon Power Company		25 00	(1)	
Clyde River Electric Railway Company	(4)	5 00	(2)	
Arrears 1909		5 00		
Arrears 1910		5 00		
Consumers Ice & Fuel Company	(3)			5 00
Cuttingsville & Shrewsbury Telephone Co		5 00	(1)	
Dorset Valley Marble Company	(3)			12 50
A. D. Douglas Company		5 00	(2)	
East Fairfield Pure Water Company		5 00		5 00
Essex County Savings Bank & Trust Company		5 00		5 00
Essex Trust Company		5 00		5 00

		1911		1912
Fifteen Mile Falls Power Company		$ 5 00		$ 5 00
Fireside Insurance Company		12 50		12 50
The Flanders Automobile Company	(3)			5 00
Fraternal Mutual Aid Society		5 00		5 00
Grafton & Saxtons River Railway Company		5 00		5 00
Granite Manufacturers' Association		5 00	(1)	
Granite Trust Company		5 00		5 00
The Green Mountain Tel. & Tel. Company		7 50		7 50
G. H. Grimm Company	(3)			10 00
Hartford Street Railway Company		5 00		5 00
Inter-County Telephone Company		5 00	(2)	
Inter-State Railway Company		5 00		5 00
Inter-State Trust Company		5 00		5 00
Lake Champlain Realty Company		5 00		5 00
Leader Evaporator Company		7 50		7 50
Masonic Association of St. Johnsbury		5 00	(1)	
Masonic Temple Association of Vermont		5 00		5 00
Missisquoi Telephone Company		5 00		5 00
Montpelier & Essex Traction Company		5 00		5 00
Montpelier Fire Insurance Company		7 50		7 50
Morristown & Middlesex Railroad Company		5 00		5 00
Newport, Hardwick & Montpelier Railroad Co.		12 50		12 50
Northern Casualty Company		7 50	(1)	
Northern Mutual Fire Insurance Company		5 00		5 00
Orange County Electric Railroad Company		25 00		25 00
Otter Creek Electric Railway Company		5 00		5 00
Peck-Clark Company		5 00	(2)	
Peoples Light & Heating Company of Burlington, Vermont		5 00		5 00
Quarry Savings Bank & Trust Company		5 00		5 00
Queen City Beach Club	(3)			5 00
Rochester Country Club	(3)			5 00
Rutland County Trust Company		7 50		7 50
St. Albans & Swanton Traction Company		12 50		12 50
St. Johnsbury Street Railroad Company		5 00		5 00
St. Johnsbury Woman's Club	(3)			5 00
Security Savings Bank & Trust Company		15 00		15 00
Society of Chevaliers de Champlain		5 00	(1)	
Southern Vermont Railway Company		25 00		25 00
Springfield Trust Company		5 00		5 00

		1911		1912
Taquahunga Club		$ 5 00	(1)	
Tinmouth Power Company		5 00		$ 5 00
Vergennes Light & Power Company		5 00		5 00
Vergennes Power Company		12 50		12 50
Vergennes Telephone Company		5 00		5 00
Vermont Electric Light & Power Company		7 50		7 50
Vermont Machine Tool Company	(3)			5 00
Vermont Northern Railroad Company		12 50		12 50
Vermont Purple Slate Company		5 00		5 00
Vermont Trust Company		5 00		5 00
The Vulcan Asbestos Company		5 00		5 00
Wantastiquet Hotel Company		10 00		10 00
Waterbury Savings Bank & Trust Company		5 00	(1)	
Wells River & Barre Electric Railway Company		5 00	(2)	
West Burke Water Company		5 00		5 00
West River Light & Power Company		5 00		5 00
White River Aqueduct Company		5 00	(2)	
Total		$540 00		$472 50

(1) Corporation was organized prior to February, 1912.
(2) Charter revoked April 1, 1912, for failure to file charter tax returns and non-payment of the tax.
(3) Articles of association filed subsequent to February 1, 1911.
(4) Re-instated by No. 388, Acts of 1910.

SCHEDULE SHOWING UNFORFEITED CHARTERS UNDER WHICH NO ORGANIZATION WAS HAD PRIOR TO APRIL 1, 1912, AND FOR WHICH THE ANNUAL CHARTER TAX WAS PAID ON OR BEFORE THE LAST NAMED DATE.

Addison County Trust Company

Barre Aqueduct Company
Barre Electric Light & Power Company
Barre Investment & Guarantee Company
Barre Realty Company
Baxter Trust Company
Bennington Publishing Company
Bethel White Granite Company
Bradford Telephone & Telegraph Company
Brandon Savings Bank & Trust Company
Brighton & Newark Railway Company
Burlington & Vergennes Traction Company
Burlington Merchants Protective Association

Chelsea, Tunbridge & South Royalton Railroad Company
Chester Trust Company
Chrysotile Railroad Company

East Fairfield Pure Water Company
Essex County Savings Bank & Trust Company
Essex Trust Company

Fifteen Mile Falls Power Company
Fireside Insurance Company
The Flanders Automobile Company
Fraternal Mutual Aid Society

Grafton & Saxtons River Railway Company
Granite Trust Company
The Green Mountain Tel. & Tel. Company
G. H. Grimm Company

Hartford Street Railway Company

Inter-State Railway Company

Lake Champlain Realty Company
Leader Evaporator Company

Masonic Temple Association of Vermont
Missisquoi Telephone Company
Montpelier & Essex Traction Company

Montpelier Fire Insurance Company
Morristown & Middlesex Railroad Company

Newport, Hardwick & Montpelier Railroad Company
Northern Mutual Fire Insurance Company

Orange County Electric Railroad Company
Otter Creek Electric Railway Company

Peoples Light & Heating Company of Burlington, Vermont

Quarry Savings Bank & Trust Company
Queen City Beach Club

Rochester Country Club
Rutland County Trust Company

St. Johnsbury Street Railroad Company
St. Johnsbury Woman's Club
Security Savings Bank & Trust Company
Southern Vermont Railway Company
Springfield Trust Company

Tinmouth Power Company

Vergennes Light & Power Company
Vergennes Power Company
Vergennes Telephone Company
Vermont Electric Light & Power Company
Vermont Northern Railroad Company
Vermont Purple Slate Company
Vermont Trust Company
The Vulcan Asbestos Company

Wantastiquet Hotel Company
West Burke Water Company
West River Light & Power Company

SCHEDULE SHOWING FORFEITED CHARTERS UNDER WHICH NO ORGANIZATION WAS HAD PRIOR TO THE FIRST DAY OF APRIL IN THE YEARS 1911 AND 1912 RESPECTIVELY, FOR NON PAYMENT OF THE ANNUAL CHARTER TAX ON OR BEFORE THE LAST NAMED DATES.

1911

Burlington Realty Company
Burlington Retail Grocers' and Provision Dealers' Association
Deerfield River Power Company
The Frontier Agency
Neddo Pneumatic Tool Company
The Northern Traction Company
Readsboro Savings Bank & Trust Company
Rutland Publishing Association
The Seaboard Copper Company
Slate Belt Railroad Company
Taconic Valley Railroad Company

1912

American Art Marble Company
Clyde River Electric Railway Company
A. D. Douglas Company
Inter-County Telephone Company
The Peck-Clark Company
Wells River & Barre Electric Railway Company
White River Aqueduct Company

SCHEDULE SHOWING COLLATERAL INHERITANCE TAXES COLLECTED DURING THE FISCAL YEAR ENDING JUNE 30, 1911.

Adams, Mary A., Brattleboro		$10 00
Aldrich, Fanny M., Townshend		173 83
Allard, Phoebe J., West Haven		23 86
Allen, Ann A., Barnard		6 46
Austin, Thomas C., Arlington		24 23
Babcock, Eliza A., Newport		5 00
Babcock, Harriet, Rochester		2,045 36
Bacon, Fillis, Shelburne		17 18
Bailey, Abner B., Dummerston		280 28
Bailey, Anna C., Barnet		78 49
Baker, Mrs. Abigail C., Marlboro, N. H.		7 06
Baker, Anna McMurray, Bennington		58 72
Balch, Jennie E., Burlington		15 82
Ballard, Emily, Hartford		59 83
Ballard, Loomis A., Burlington		500 00
Barnes, Granville W., Randolph		198 24
Barnes, Granville W., Randolph		6 11
Barnes, Nancy E., Pittsfield		17 24
Barney, Eliza, Middlebury		79 65
Barrett, Curtis S., South Strafford	(1)	5,500 00
Bartholomew, Laura A., West Fairlee		69 11
Beaman, John B., Poultney	(2)	715 17
Bellows, Frederick B., St. Albans City		100 63
Bellows, Lucy M., Readsboro	(3)	78 92
Bemis, Sarah A., Jaffrey, N. H.		28 00
Bickford, Martha, Cabot		638 69
Bixby, Eliza A., Chelsea		114 72
Blackmer, John C., Manchester		264 44
Blakely, Cythera, Tinmouth		25 83
Blodgett, Susan E., Derby		115 00
Bodge, George W., Windsor		15 74
Bolster, Hannah S., Landgrove		13 02
Bolster, Levi J., City of Barre		50 00
Booth, Charles, Springfield		334 17
Bosworth, Julius S., Fair Haven		10 00
Botsford, Charles B., Boston, Mass.		5 29
Boutwell, Mary E., Hyde Park		6 94
Bowles, Charles, Bennington		19 32
Braley, Bether W., City of Barre		287 85
Brand, Graton, Essex		140 00
Brigham, Zenolia, Bennington		125 00
Briggs, Elizabeth, Northfield		74 30
Bristol, Lida E., Bristol		62 29

Buchanan, Sarah A., Barnet		$55 27
Burditt, George N., Brandon		34 78
Burns, James, City of St. Albans	(4)	5 00
Burritt, Marion E., Essex Junction		15 00
Burt, Hoyt, Sheldon		65 89
Buss, Ann E., Weston		105 78
Buttrick, Catherine T., Lowell, Mass		20 62
Calkins, Lucy, Morgan		41 92
Callahan, Thomas, Highgate		179 29
Caldwell, Olive Jane, Georgia		32 27
Callahan, William, Burlington		17 15
Carlisle, John, Hartford		380 63
Carmody, Edward, Springfield		67 50
Carpenter, Harriet, Maidstone		70 00
Carter, Thomas S., Hartford		149 70
Chamberlin, Betsy A., Glover		43 24
Chandler, Henry, Bath, N. H.		264 30
Chase, Walter J., Craftsbury		32 56
Chedell, Augusta, Pomfret		30 00
Chynoweth, John, Montpelier		11 35
Claflin, Rocina, Barre		244 19
Clark, A. Maria, Brattleboro		5 61
Clark, Ella S., Bennington		461 42
Clemons, Henry J., Wallingford		10 00
Clifford, Luther, Lyndon		2 50
Coburn, Phila, Craftsbury		50 00
Coleman, George E., Weston		7 40
Converse, John H., Philadelphia, Pa		214 09
Coolidge, Amos H., Plymouth		158 79
Corcoran, Mary, Bennington		75 47
Covington, Laura A., Woodstock		1,079 10
Cray, Mary E., Highgate		28 07
Culliton, Mortimer, Bennington		25 00
Currier, Charles S., Franklin		62 83
Daggett, Arthur H., Morgan		50
Danforth, Drusilla R., Stratford, N. H.		21 83
Daniels, Edward H., Middlesex		82 53
Darrah, A. J., Enosburg		289 60
Davis, George, East Montpelier		105 49
Davis, M. D., Landgrove		83 12
Davis, Wilbur P., St. Albans City		706 09
Davison, William J., Mooers Forks, N. Y.		4 84
Day, Channing L., Derby		286 98
Dearborn, Sarah A., West Fairlee		420 00
DeBrune, Rose M., St. Johnsbury		8 80
Deming, J. H., Keeseville, N. Y.		36 91
Denio, Anna E., Bennington		63 69

Dennis, Frank A., Orford, N. H.	$11 42
Dickinson, Elizabeth P., Holliston, Mass.	14 00
Dodge, Sarah S., Montpelier	50 27
Donovan, Michael, Ferrisburg	7 50
Douglass, Winfield, Roxbury	19 30
Downey, Ellen, Castleton	69 85
Drew, Mary F., Barton	2 17
Drew, Thaddeus W., Barton	300 50
Drown, Calvin, Charleston	29 60
Durrell, Lucia B., Town of Barre	504 00
Dustin, Emily A., Enfield Center, N. H.	5 00
Dustin, Luther, Brattleboro	504 35
Dustin, Martha J. W., Brattleboro	195 39
Dyke, Calvin, Royalton	10 98
Dyke, Samuel J., Northfield	22 66
Eastman, Jane, Manchester, N. H.	10 31
Eddy, Elizabeth L., Waterbury	125 00
Eddy, William B., Brattleboro	153 22
Edgerton, Emma L., Rutland	65 71
Ellis, Fred F., Berlin	163 50
Emerson, James M., Northfield	256 74
Evans, William, Barre	(5) 35 00
Evarts, Emeretta E., Georgia	56 56
Fairbanks, Emily (Kama), Dresden, Germany	511 88
Farnsworth, Ellen A., Chester	87 05
Farrington, Sarah S., City of St. Albans	150 38
Fifield, Sarah M., Montpelier	5 37
Finley, Ellen J., Richmond	306 53
Finley, Thomas, Richmond	586 75
Fisher, Aurealious D., South Windham	228 24
Fisher, Sarah Arabella, Woodstock	1 60
Fisher, Warren J., Haverhill, N. H.	10 84
Fiske, Gracia A., Waterbury	41 98
Flanagan, Joanna, Moretown	5 00
Flanders, George W., Tunbridge	20 64
Fletcher, Aaron Parker, Cavendish	95 87
Fletcher, F. W., Springfield	(6) 27 68
Fletcher, Jefferson H., Underhill	71 07
Fletcher, Jefferson H., Underhill	14 00
Floyde, George G., Wakefield, Mass.	6 01
French, Ephraim E., Barre	964 81
Folsom, Hannah M., Tunbridge	92 41
Fraser, James A., Pomfret	111 44
French, Henrietta, Lynnfield, Mass.	25 99
French, Samuel B., Glover	33 50
Frye, Emery W., Concord	27 45
Fuller, Emery, Brandon	5 00

Fuller, Flora R., Wallingford	$34 79
Fulton, Samuel W., Albany	70 62
Gay, Sarah M., Boston, Mass.	134 44
George, Edmund P., Jr., West Fairlee	400 00
Gibbs, Louisa S., Cornish, N. H.	8 07
Gibbs, Louisa S., Cornish, N. H.	128 99
Gilbert, Sophronia, Reading	11 58
Gill, Mary, Burlington	24 84
Gleason, John, Bennington	55 83
Godfrey, Rufus B., Bennington	235 05
Goodell, Jerome W., Burlington	100 00
Goodrich, Edwin L., Rutland	842 83
Gould, Mahala L., Barnet	5 00
Graves, Miss Daphne W., Greenfield, Mass.	36 68
Greene, Charles F., Danby	184 63
Greenleaf, Lovilla F., Huntsville, Ala.	33 12
Guernsey, Elmira, Rochester	40 34
Guild, Mary Ann, Cavendish	123 01
Gunnulson, Alonzo P., Fair Haven	131 61
Gurnsey, Norris G., Keene, N. H.	1 30
Hagar, Caroline, Woodstock	5 69
Hancock, Frank, Irasburg	11 25
Hanlin, James J., Colchester	297 28
Harvey, C. B., Dunham, P. Q.	138 66
Hastings, William R., Danville	6 75
Hatch, Edward P. Burlington	325 00
Hayes, Margaret nee Donovan, Fitchburg, Mass.	16 11
Hazen, Alice, Hartford	164 93
Hazen, Jasper, Woodstock	27 61
Hemenway, H. C., Granville	183 30
Hemenway, Horace C., Ludlow	2,232 98
Herbert, Susan, Montpelier	(7) 7 60
Hesselton, Caroline M., Ludlow	101 50
Hibbard, Eliza L., Randolph	11 17
Hickey, Mary, Mineville, N. Y.	145 00
Hickok, Anson, Fairfax	81 65
Hickok, Sidney D., Malone, N. Y.	48 63
Higgins, Eliza A., Winhall	14 97
Higgins, George, St. Johnsbury	1,000 00
Hinckley, Henry, Rutland	17 72
Hindes, E. W., Keeseville, N. Y.	26 55
Hitt, Sarah J. C., City of Rutland	98 21
Holbrook, Frances E. Brandon	1,290 40
Holmes, Caroline, Wells River	120 00
Holt, Rufus, Pittsfield	5 00
Honey, Eliza J., Marlboro, N. H.	122 20
Howard, Mary K., Boston, Mass.	20 85

Howland, Abner F., Lyndon	$633 12
Hubbard, George A., Fitchburg, Mass.	(8) 163 86
Hubbard, Phebe Brown, Franklin	67 48
Hudson, Mary Augusta, Wilmington, Mass.	69 85
Huntington, Henrietta F., Montpelier	118 70
Huntley, John Brookfield	31 22
Irish, E. M., Montpelier	87 58
Jameson, Edwin D., Brighton	100 00
Jeffords, George W., Williamstown	2 36
Jennings, Lydia L., Sharon	3 01
Johnson, Alden E., Plymouth	24 00
Johnson, Flora, Brattleboro,	8 95
Johnston, Isaac, St. Johnsbury	220 18
Jones, Emily E., Enfield, N. H.	82 29
Joslyn, Roena L., Waitsfield	16 75
Joslyn, Susan J. F., Barton	179 34
Kangney, James, Colchester	100 25
Keenan, James McKee, Rutland	72 06
Keith, Charles, Guildhall	20 00
Keith, Charles, Guildhall	79 68
Kelsey, Jeannette T., Morristown	973 68
Kemp, Alice L., Pittsford	68 77
Kemp, Annette C., Montpelier	556 77
Keniston, Lovina M., Marshfield	101 60
Keyes, Frances L., Putney	298 72
Kidder, M. W., South Windham	24 92
Kidder, Rhoda F., Northfield	106 18
Kidder, Walter D., City of Barre	25 00
King, Plumon S., Benson	172 60
Kingsley, Henry E., Montgomery	197 80
Knight, Helen V., Whitehall, N. Y.	79 59
Knowlton, Gardner J., Brandon	94 86
Ladd, Eunice M., Pownal	155 43
Ladd, Orissa E., Enosburg	14 54
Lamb, Ann S., Hartford	725 00
Lawton, Oscar M., Brattleboro	6,166 07
Leazer, Rose E., Plainfield	156 53
Lee, Elizabeth W., Barre, Mass.	3 96
Leonard, James M., Hoosac, N. Y.	8 08
Liddle, Andrew, Ryegate	87 37
Lillis, Michael, Brattleboro	2 50
Lacke, Eva A., Chelsea	183 87
Loomis, Amanda C. Twing, Montpelier	51 35
Lumsden, Jeannett, Newbury	7 50
Lund, Jane H., Burlington	33 83
Lyon, Olive T. White, Brandon	2 75

McCabe, Mary, Hartford		$125 54
McCann, Ann, Wallingford		14 49
McCarter, Henry, Vergennes		180 39
McCollom, Agnes L., Pittsfield		5 00
McIntyre, Hamden W., Randolph		557 75
McNaughton, Sarah F., Manchester		77 69
McPherson, Eliza A., Derby		38 35
Maloney, Annie, Burlington		52 60
Mannes, Henrietta, Poultney		141 12
Manning, Patrick, City of Barre		16 56
Mansfield, Amy C., Dummerston		28 53
Marks, Mary, Burlington		85 24
Martin, Gratia A., Wardsboro		5 00
Mattison, Arthur J., Shaftsbury		56 88
Merrill, Hannah C., Berlin		165 40
Merritt, F. Church Alling, Brockport, N. Y.		20 00
Miler, John, Charlestown, N. H.		58 79
Miller, Belle M., Ludlow		138 75
Miller, Emory S., Westfield		95 07
Miller, Luke, Westfield		318 87
Moffat, Gavin, Manchester	(9)	255 81
Moore, James G., Lisbon, N. H.	(10)	737 50
Morey, Moses, Montpelier		89 05
Morrill, Elizabeth C., Richmond		231 56
Morrill, George H., Boston, Mass.		22 60
Morse, Amanda C., Elmira, N. Y.		16 12
Mower, Clara I., Woodstock		170 95
Moylan, Michael, City of Rutland		5 29
Munson, Isaac E., Wallingford		250 30
Nelson, B. M. R., Barton		155 86
Newton, Hubbard, Brattleboro		7 50
Newton, Olive P., Norwich	(11)	4 39
Nichols, Minerva, Landgrove		48 23
Noble, Willis R., Plainfield		1 66
Norcross, Sarah J., Roxbury		78 16
Nott, Mary N., Newton, Mass.		4 00
Ober, Delia D., Saxtons River		235 55
Ober, Rodney, Bellows Falls		91 42
O'Brien, Dennis, Hinesburg		225 00
O'Brien, Eliza, Boston, Mass.		69 50
O'Hara, John, Sheffield		64 05
O'Hear, Bridget L., Highgate		38 50
Olmstead, Allen D., Randolph		80 91
O'Loughlin, Cornelius, Willsboro, N. Y.		104 04
Osgood, Addie L., Randolph		2 64
Osgood, William W., East Randolph		66 36
Owen, Abbie B., Hardwick		25 00

Paige, David Gove, Saugus, Mass.		$55 74
Parker, Augusta A., Chester		143 42
Parker, George, Chester		61 60
Parker, Josiah E., Mt. Holly		37 50
Parker, Lucius D., Strafford		433 65
Pearce, John T., Fairfax		39 41
Peck, Carlos N., Castleton		14 82
Peck, James W., Cornwall		285 13
Pennock, Betsey Jane, Whitefield, N. H.	(12)	162 52
Pingrey, Olena S., Boston, Mass.		14 65
Pitkin, Martin H., Marshfield		57 83
Porter, George, Rock Island, P. Q.		1,034 28
Pratt, Myra B., Thetford		1,446 04
Pratt, Myra B., Thetford		416 81
Proctor, Lydia J., Burlington		480 22
Provan, Rebecca, Sandgate		14 63
Prue, Charlotte V., Derby		29 51
Putnam, Wallace, Enfield, N. H.		14 76
Rand, Joseph B., Pittsfield, N. H.		195 21
Ranney, Mary H., St. Johnsbury		63 22
Ray, Israel, St. Albans		148 78
Reed, Jonas G., Burlington		100 00
Reynolds, Henry, Bridgewater		96
Rice, Fannie S., Brattleboro		105 01
Rixford, Sarah E., Winchester, N. H.		62 13
Robbins, Eliza A., Washington		47 15
Roberts, Frances K., Concord, N. H.		97 80
Robinson, Daniel W., Burlington		255 00
Robinson, Lucy, Randolph		28 00
Robinson, Nancy G., Fletcher		35 24
Roby, John, Burlington		32 24
Rowell, George H., Andover		45 00
Rutter, Sarah E., Townshend		175 54
Ryan, Dennis M., Rutland		6 56
Ryan, John, Fair Haven		62 58
Sanford, Charles R., Bennington		50 00
Sargent, Susie M., Norwich		52 95
Sargent, Willard B., Brattleboro		12 72
Sawyer, Oscar M., Ludlow		128 35
Scott, Frank W., Vernon		418 25
Shattuck, Helen M., Bridgewater		119 35
Sheldon, Jane E., Springfield		51
Sheldon, Jane E., Springfield		142 93
Shields, Caroline T. L., Bennington		500 00
Shirley, Betsey E., Colchester		35 26
Simonds, Hattie E., Norwich, Conn.		39 01
Skeels, James M., Isle La Motte		50 00

Smalley, Carver W. Brandon		$24 65
Smalley, Henry A., Burlington		34 88
Smith, Abbie H., Newbury		311 88
Smith, Cornelia H., Bristol		1,535 85
Smith, Dudley B., Plainfield		721 66
Smith, Eliza A., Saxtons River		490 00
Smith, Eliza A., Saxtons River		67 13
Smith, John E., Barre City		493 60
Smith, Joseph, East Montpelier		33 36
Smith, Katherine A., Bennington		80 32
Smith, Lydia R., Rutland	(13)	49 78
Smith, William T., Hanover, N. H.		69 18
Spencer, Sarah Ellen, Castleton		83 09
Sprague, Randolph W., Brookfield		113 25
Stevens, Ellen L., Orwell		2,324 40
Stewart, Clarissa E., Bristol		22 12
Stewart, Stephen G., Berlin		156 07
Stone, Ellen M., Northfield		22 93
Stone, Julia A., Londonderry		117 50
Storey, Elizabeth B., Leicester		65 52
Strickland, Charlotte E., Bradford		170 00
Superneau, Margaret, Middlebury		16 27
Swan, Willie H., City of Rutland		5 00
Sylvester, George, Irasburg		26 84
Taber, Charles E., Granville, N. Y.		7 50
Taft, Josiah W., West Townshend		749 15
Taft, Lucius C., Keene, N. H.		47 15
Tanner, Herbert D., St. Johnsbury		1 04
Tenney, Emily T., Mendon		8 94
Tenny, Martha J., Haverhill, Mass		377 45
Thayer, Mary Jane, Colchester		22 25
Thayer, Reuben W., Colchester		245 14
Thomas, Clara, Lyman, N. H.		46 12
Tinkham, Samuel S., Burlington		78 00
Tolman, Susan R., Lawrence, Mass.		62 52
Towne, Belinda E., West Windsor		15 09
Trescott. Mary J., Hartford		186 25
Trescott, Mary J., Hartford		31 83
Trowbridge, Hannah H., Newport		69 64
True, Mary, Lebanon, N. H.		111 04
Turner, Mary A., Georgia		258 90
Uttin, Emily K., Derby		193 89
Van Orman, John I., Springfield		65 00
Viles, Clinton, Brookline, Mass.		41 98
Wait, Harriet D., Granville, N. Y.		58 85
Wakefield, Mary L., Littleton, N. H.		28 80

Walker, Catherine L., Manchester	$22 32
Wallace, James, Newbury	112 11
Wallace, William K., Haverhill, N. H.	12 50
Ward, Marcia Jane, Derby	5 00
Warner, Russell S., Ludlow	2 70
Warren, Elsie, Plainfield	609 93
West, Charles, Hartford	15 00
West, George, South Royalton	163 01
Whalen, Margaret, Burlington	47 55
Wheeler, C. W., Irasburg	55 00
Wheelock, Julius S., East Montpelier	85 00
Whipple, Mary A., Springfield	44 07
White, Sarah J., Winooski	20 60
Whitlock, George C., Albany, N. Y.	15 95
Whitlock, Mary O., Poultney	125 00
Whitney, Harriet C., Royalton	78 84
Wilkinson, Elizabeth H., Weston	101 65
Willard, John L., Dummerston	12 73
Willard, Rodney S., Franklin	50 00
Willard, Sarah Bradley, Washington, D. C.	45 58
Willey, Ruth, Montpelier	59 74
Williams, Philura S., Sheffield	46 06
Willis, Margaret, Glover	7 79
Wilson, Lodoska B., Sutton	117 43
Witherell, Nancy, Shoreham	90 50
Wooster, Francis, Marshfield	240 62
Wooster, Irving G., Cornwall	178 72
Wright, Emily A., Northfield	133 92
Wright, Melisia M., Tunbridge	5 90
Wylie, Minerva G., Wallingford	272 20
Yale, Emma West, Bennington	89 66
Yale, Mary J., Northumberland, N. Y.	31 76
York, Rosana, Waterbury	35 00
Young, Charles Dion, St. Jean Bapteste, Manitoba	33 90
Younger, George A., St. Albans Town	150 00
	$71,982 95

(1) Previous payment of $5,725 in the year ending June 30, 1909.
Subsequent payment of $5,500 in the year ending June 30, 1910.
Subsequent payment of $5,500 in the year ending June 30, 1912.
(2) Previous payment of $11,500 in the year ending June 30, 1910.
(3) Previous payment of $89.75 in the year ending June 30, 1910.
(4) Subsequent payment of $11.20 in the year ending June 30, 1912.
(5) Subsequent payment of $53.05 in the year ending June 30, 1912.
(6) Previous payment of $1,400 in the year ending June 30, 1909.
(7) Previous payment of $72.32 in the year ending June 30, 1906.
(8) Subsequent payment of $18.10 in the year ending June 30, 1912.
(9) Previous payment of $375.00 in the year ending June 30, 1908.
(10) Subsequent payment of $6.35 in the year ending June 30, 1912.
(11) Previous payment of $124.45 in the year ending June 30, 1910.
(12) Subsequent payment of $8.75 in the year ending June 30, 1912.
(13) Previous payment of $700 in the year ending June 30, 1910.

SCHEDULE SHOWING COLLATERAL INHERITANCE TAXES COLLECTED DURING THE FISCAL YEAR ENDING JUNE 30, 1912.

Abbott, John W., Barnet	$133 09
Ainsworth, George A., Williamstown	172 93
Allen, Joel, North Hero	166 30
Allor, Olive, Pittsford	37 11
Ames, George W., Marlboro	153 79
Amsden, Louisa A. S., Hartford	245 85
Andrews, Isaline A., Manchester	150 41
Andrews, Mary A., Johnson	483 56
Angies, Maria M., Athol, Mass.	42 44
Atwood, Lucretia, Hinsdale, N. H.	45 00
Austin, A. B., Brunswick	587 51
Austin, George H., Pownal	98 96
Bailey, Eleanor, City of Rutland	9 38
Baker, Elizabeth, Danby	338 33
Baker, Harriet M., Bethel	62 12
Baldwin, Abby W., Boston, Mass.	18 98
Baldwin, Lurancy, Ausable Forks, N. Y.	25 00
Ballard, Lettie E., Burlington	110 05
Banks, Warren E., Brattleboro	1,048 73
Barber, Sarah A., Wheelock	18 15
Barber, Sarah A., Wheelock	5 67
Barclay, William, Barre City	10 00
Barlow, Delia, Shrewsbury	27 76
Barrett, Curtis S., Strafford	(1) 5,500 00
Barrett, John W., Underhill	75 00
Barrows, Fanny, Woodstock	114 53
Bartlett, Henry M., Dover	530 39
Bartlett, Nelson, Boston, Mass.	44
Barton, Sarah P., Jamaica	44 62
Bassett, Narcisse, Pawlet	478 79
Bassett, Sylvia H., Greenfield, Mass.	94 45
Bayley, Susan S., West Windsor	202 36
Bean, Phebe A., West Fairlee	720 00
Bell, Edwin R., Franklin	50 00
Bemis, Ira, Marshfield	39 16
Berry, Emma, Lyndon	1 50
Bessett, Mary J., Brattleboro	52 42
Bill, Jennie L., Albany	106 75
Bingham, Lauraette K., St. Johnsbury	10 00
Bird, Samuel B., South Framingham, Mass.	106 35
Blackmer, Denison, Brandon	39 99
Blackmer, Salva, Brandon	23 40

Blanchard, Lydia A., Roxbury	$7 33
Bliss, Ellen M., Waterbury	48 62
Blodgett, Nellie M., Lebanon, N. H.	55 60
Bottum, Edwin M., Orwell	246 44
Brackett, Anna C., Stowe	125 00
Bradish, Sarah P., Woodbury	119 63
Brown, Francis, Montpelier	20 09
Brown, John alias John McGann, Maynard, Mass.	114 44
Brown, Mary M., East Northfield, Mass.	30 00
Brush, George J., New Haven, Conn.	1 89
Bull, Sarah P., Mt. Holly	8 00
Burke, Thanna E., Windsor	108 66
Burnett, Martin S., Dummerston	241 01
Burns, James N., Highgate	(2) 11 20
Burns, Owen, Castleton	42 30
Buttrick, Martha M., Lowell, Mass.	24 00
Buzzell, J. W., Thetford	253 54
Callahan, Ella F., Burlington	164 20
Cammett, Robert S., Newport	46 12
Camp, Theresa A., City of Barre	50 00
Canfield, Mary A., Arlington	334 21
Canham, Harry, St. Albans City	14 00
Carpenter, Edward C., Chester	17 91
Carr, Nelson H., Georgia	83 69
Chaffee, Wilkins, Starksboro	42 52
Chamberlain, Lillie A., Springfield	36 28
Chamberlain, S. E., Wilmington	1 25
Chapman, Agnes, Bethel	59 11
Chapman, Rosilla C., Cavendish	50 47
Child, Josephine M., Bethel	131 13
Chubb, Mary, Springfield	83 36
Clark, Clara J., Brattleboro	17 26
Clark, Emeline E., Orwell	691 82
Clark, Lois P., Lincoln	576 91
Clark, Olive, Wells	22 28
Clark, Sarah E., West Woodstock	25 00
Clark, Sarah E., Woodstock	10 57
Clement, Esther Q., Lyndon	27 27
Clifford, Orvis W., Pomfret	173 03
Clough, Mercy E., East Montpelier	142 97
Cochrane, Charles W., Reading, Mass.	82 50
Colby, Hattie M., Derby	47 80
Cole, Mary R., Morristown	59 30
Collette, Louis T., Shoreham	23 84
Collins, Kate, Hinesburg	78 80
Comstock, Royal H., Corinth	63 75
Conally, Bridget, Brattleboro	272 46
Corning, Angelina E., Burlington	28 57

Cox, Anna F., Fairfax	$81 14
Cox, Augustus Manford, Malden, Mass	52 55
Crapo, Guy R., Longford, Kansas	4 20
Cressey, Abbie E., Waterbury	24 42
Crouch, James W., Rutland	523 77
Cummings, Mrs. E. T., Batavia, N. Y.	37 80
Currier, Sarah Eliza, Enfield, N. H.	41 09
Curtis, Jerusha J., Sutton	38 75
Curtis, Roswell G., Randolph	(3) 7 70
Dacre, Michael, Barton	8 93
Dady, Angee H., South Windham	141 14
Dana, Jane E. W., Springfield	5,244 50
Dana, William C., Fayston	11 30
Darling, Joseph E., Marshfield	15 78
Davies, Martha Moore, Burlington	3,585 98
Davis, Andrew J., Randolph	2,315 79
Davis, Nathan, Rutland	176 67
Davis, Susan E. M., Somerville, Mass.	33 00
Davis, Wilbur E., Burlington	51 35
Day, Ann M., Bennington	188 20
Day, Rosalia S., Sheffield	27 22
Dean, John, Windsor	637 82
De Lecluse, Margaret Roy, Boston, Mass.	177 50
Denison, Alice, Royalton	253 67
Dennison, Lydia A., Newton, Mass.	2 80
Densmore, Cornelia M., Cavendish	638 43
Deziel, Ulric, St. Gabrielde Brandon, Quebec	56 49
Donoghue, George R., West Windsor	79 47
Dossi, Genaro, Readsboro	45 38
Doton, Elvira J., Woodstock	178 71
Downing, Belinda, Hyde Park, Mass.	111 50
Dunbar, Henry, Hartland	189 89
Dunklee, Abigail, Swanzey, N. H.	72 94
Eastman, Caroline, Lebanon, N. H.	2 64
Edgcomb, Lucia, Burlington	475 42
Edgerton, H. D., Charlotte	67 84
Ellsworth, Fred F., Putney	53 78
Ellsworth, Hudson H., Fletcher	62 15
Elmer, Mrs. Hannah L., Middlebury	2 50
Emery, Thomas M., Cambridge	3 09
Evans, William, Barre City	(4) 53 05
Evarts, James, Milton	652 84
Fairchild, Henry W., Derby	8 96
Farnsworth, Caroline M., Essex	1,229 13
Farr, Jane L., Rutland	153 66
Finley, George R., Richmond	988 79
Fish, John S., Charlestown, N. H.	72 28

Fisk, Jane E., Northfield	$141 65
Fitch, Leroy, Manchester	20 83
Fitzpatrick, Henry, Hartford	35 61
Flaherty, Bridget, Burlington	20 00
Flaherty, Mary, Burlington	30 00
Flanagan, Rose J., St. Albans	14 25
Flavin, Flora A., Cleveland, Ohio	32 63
Fogg, Susan F. E., Keene, N. H.	25 06
Forbes, Caroline M., Brandon	118 97
Foster, Mary, Swanton	31 38
Foster, Sarah H., Derby	52 50
Francis, Martha E., Woodstock	12 42
Fraser, Edna L., Rupert	140 92
French, Martha A., Barton	260 97
Fullerton, Henry C., Montpelier	385 11
Garrick, David, Granville, N. Y.	64 44
Gillespie, Jennie M., Proctor	34 58
Gleason, Frederick F., Brattleboro	20 00
Gleason, Samuel M., Thetford	314 26
Gonyea, Delinda, Burlington	10 29
Goodwin, George, Burlington	6 18
Grace, James R., Newbury	20 74
Graves, Lucy E., Underhill	184 32
Gray, James, Morris Plains, N. J.	191 92
Greer, Hattie, Newbury	43 35
Gregory, Daniel, Derby	21 25
Griffin, Ada L., Windsor	22 11
Gulliver, Helen M., South Hadley, Mass.	2 56
Guptil, Marcia A., Bellows Falls	248 73
Guptil, Marcia A., Bellows Falls	1 71
Hall, Evelyn S., Westerly, R. I.	33 25
Hargin, Gertrude M., Montpelier	9 41
Harker, John, Fairfax	23 20
Harlow, Elizabeth, Hartland	87 69
Harlow, Frank S., Claremont, N. H.	68 65
Harrington, Mary E., Bethel	180 00
Hartnett, Patrick, Walpole, N. H.	5 00
Hartwell, Charlotte E., Hubbardston, Mass.	28 50
Harvey, Ida J., Lyndon	8 60
Haskell, Grace H., Brookline, Mass.	71 25
Hatch, Matilda A., Montpelier	5 00
Hayward, Hiram N., Acworth, N. H.	41 06
Haywood, Percival P., Weathersfield	75 34
Hazen, William S., Beverly, Mass.	1 06
Heath, Daniel W., Colebrook, N. H.	12 43
Higgins, George I., Concord	152 37
Hill, Jonas, Winhall	104 32

Hill, Judson T., Montpelier		$1 79
Hill, Judson T., Montpelier		314 61
Hoar, James M., Boston, Mass		57 29
Hodges, Charlotte S., Rutland		549 20
Holbrook, Julia A., Barton		28 45
Holden, Abby M., Santa Barbara, Cal		14 25
Holden, Sarah, Rockingham		13 17
Hooker, Mary L., Newton, Mass		195 09
Horner, George, Brattleboro		81 50
Hosmer, Henry, Charleston		2 51
Houghton, Allen E., Windsor		25 00
Howard, Marinda L., Corinth		15 40
Howe, Mrs. Celia M., Greenfield, Mass		240 87
Howe, Florence A., Glens Falls, N. Y		3 80
Howe, Fred H., Chester		50 00
Howe, George M., St. Johnsbury		341 40
Howe, Gratia B., Weybridge		32 18
Howe, Lucia A., Jamaica		35 60
Howland, Henry, Newton, Mass		34 75
Hubbard, George A., Fitchburg, Mass	(5)	18 10
Hubbard, Miranda, Burke		189 17
Hudson, Mary S., Hoosick Falls, N. Y		179 17
Hunter, Howard H., Rutland		26 87
Hurlbut, Martha P., Kings County, N. Y		161 70
Hutchinson, James, Randolph		905 00
Ives, Emily L., Beebe Plain, P. Q		14 30
Jackson, Asa E., Pittsford		120 65
Jackson, Harrison, Burlington		5 00
Jackson, Noyes L., Rockingham		35 00
Johnson, Delia M., City of Barre		184 62
Jones, Agnes J., Royalton		78 50
Jones, Delia A., Burlington		125 94
Jones, Elvira A., Northfield		410 44
Jones, John D., Dover		64 12
Jordan, Henry W., Jericho		492 02
Joy, Horace B., Newark, N. J		112 00
Karr, Jane, St. Johnsbury		65 00
Kelley, Elisha W. P., Lancaster, N. H		65 95
Kellogg, John, Benson		123 96
Kemp, Jane A., City of St. Albans		190 00
Kenyon, Abbie L. Windsor		5 33
Kenyon, Elizabeth E., Enfield, N. H		26 00
Ketcham, Clara A., Brandon		324 45
Kilburn, Nathaniel A., Fair Haven		27 85
King, Ada R., Woodstock		501 42
Knight, Jerome W., Brattleboro		920 91

Labaree, Frances P., Hartland		$253 44
Ladam, Frank, Burlington		191 17
Laird, Jane, Chelsea		64 32
Lambert, Samuel A., Manchester		33 86
Langmaid, Willard K., Danville		19 83
Lawlor, Julia, St. Albans		4 00
Lawrence, David L., Williston		46 21
Leach, Ellen, Hopkinton, N. Y.		99 85
Leach, Harriet M., Randolph		16 25
Leach, Patience S., Enosburg		17 55
Leard, Emily, St. Albans City		35 56
Leeds, S. P., Hanover, N. H.		7 17
Leighton, Joseph W., Brookline, Mass.		414 30
Leonard, Belle J., Northfield, Mass.		10 51
Lester, Mary A., Rutland		643 13
Lewis, Eli, Bethel		5 25
Lockwood, Harvey J., Woodstock		302 95
Lombard, B. T., Randolph		1,087 89
Lombard, Myra A., Randolph		14 65
Loomis, Mary Haight Phelps, Burlington		4,109 36
Luce, Lucinda, Stowe		9 00
Luce, Sarah L., Stowe		64 89
Lynde, Martha Ruggles, Poultney		783 50
Lyon, Hessie A., Shelburne		117 37
McCollum, James W., Montpelier		233 95
McCormack, Henry, Rutland		6 98
McEowen, Harriet C., Bennington		169 30
McKinney, Eliza J., Richford		120 00
McLaughlin, Robert, Rutland City		36 37
Maeck, Jennie M., Hinesburg		1,000 00
Manchester, Eliza F., Plainfield, N. H.		3 26
Mangan, Margaret F., Rutland		122 22
Manley, Almina, Pittsford		4 80
Mann, John E., Hartford		56 45
Marsh, Albert, Northfield		5 00
Marsh, Charlotte E., Northfield		20 78
Mason, James H., Rutland		5 85
Mead, Silas O., Moretown		178 94
Melvin, Frank S., Greensboro		187 82
Merrihew, Lafayette, Chazy, N. Y.		1 53
Merritt, Ellen M., Woodstock		91 71
Miles, Moses, Rockingham		248 99
Montague, R. D., Montpelier		2 62
Mooney, George C., Hartford		90 29
Moore, Caroline S., Chester		141 64
Moore, James G., Lisbon, N. H.	(6)	6 35
Morgan, Mary L., Rockingham		420 63
Morse, Hattie S., St. Johnsbury		157 81

Morse, Malora M., Bethel	$302 27
Morse, Mary E., Bloomfield	36 62
Morse, Schuyler, Strafford	21 78
Moylan, Mary, Burlington	153 25
Mudgett, Rhoda C., Holderness, N. H.	140 06
Mulligan, Jane, Middlebury	159 57
Nelson, Henry J., Burlington	10 00
Newcomb, Frederick W., Barnard	65 84
Nichols, Charles V., Rutland	386 82
Nichols, Lucy B., Norwich	508 64
Norris, Melissa, Barre	134 61
Norris, Melissa L., Montpelier	45 00
Norton, Susan, Burlington	50
Noyes, Emily, Brattleboro	22 51
O'Brien, Elizabeth, Rutland City	3 33
O'Donnell, Ellen, Westfield, Mass.	143 00
O'Neil, Thomas, St. Albans City	187 79
O'Reilly, Rev. Charles, West Rutland	65 55
Orr, Richard, Canaan	72 55
Paddelford, Hosea, Hartford	2 36
Paine, Almon R., Fletcher	26 00
Parker, Joseph, New York City	695 00
Parker, Mary P., Granville, N. Y.	34 37
Parker, Priscilla R., Ludlow	46 67
Pattee, Hiram H., Brandon	45 39
Pattee, Moses T., Georgia	174 83
Pattridge, Winslow A., Chesterfield, N. H.	78
Peabody, William, Groton, Mass.	5 62
Peck, Adeline M., Brookfield	13 42
Peck, Adeline M., Brookfield	5 60
Peebles, Alberto O., New Bedford, Mass.	18 00
Pennock, Betsey Jane, Whitefield, N. H.	(7) 8 75
Pepin, Godon E., Putney	50 00
Perkins, Daniel, Newport	1,358 22
Perkins, Nettie J., Berlin	212 26
Perry, Carlos, Irasburg	45 00
Pettee, Aurelius, Brattleboro	46 85
Pettengill, Martha J., Washington, Ia.	42 25
Pettengill, Martha J., Washington, Ia.	70 85
Phillips, Mary Lauretta, Arlington	771 00
Pierce, Calvin, Woodbury	208 13
Pike, Charles J., Laconia, N. H.	62 64
Pitts, Emma S., Ferrisburg	68 15
Polliard, Mary Ann, Pawlet	46 41
Powers, Edoline, Franklin	50 00
Pratt, George M., Ludlow	25 00

Pratt, Lucy M., Westmoreland, N. H.	$20 67
Putnam, Henry E., Walpole, N. H.	4 71
Reynolds, Laura, Royalton	143 48
Rice, B. H., Enosburg	5 00
Rice, Harriet, Woodstock	357 68
Richards, Lester S., Concord	8 55
Rider, James B., Bristol	32 50
Robbins, Horace D., Montpelier	23 55
Roberts, Mary A., Bennington	3 76
Roberts, Nellie E., Wallingford	439 90
Roby, Laura Louise, Burlington	70 71
Roeder, Casper, Hinsdale, N. H.	161 00
Root, Frank, Norwich	68 78
Ross, Adelaide A., Brandon	146 28
Rouse, Calvin M., Essex	141 21
Rouse, Mariette, Essex	39 00
Royce, George B., Rutland	590 99
Ryan, Mrs. Ellen, Vergennes	58 61
Sabin, Mrs. Ellen L. P., Windsor	230 43
Sage, Sarah R., Boston, Mass.	75 00
Salisbury, Miss M. C., Brattleboro	62 83
Sargeant, Joseph N., Peacham	51 63
Sawyer, David H., Rutland City	822 87
Sawyer, Edward, Newton, Mass.	1 40
Sawyer, Edward C., Bradford	1,686 25
Scanlon, James, Bowie, Arizona	7 80
Scannell, Jane A., Lebanon, N. H.	47 23
Seaver, Rodney, Williamstown	1 00
Seaver, Rodney, Williamstown	60 07
Seward, Blanch, Rutland	7 91
Shannon, Sophronia, St. Albans Town	33 24
Shannon, Sophronia, St. Albans	6 05
Shatuck, George W., St. Albans	447 84
Shedd, Orilla, Bethel	31 80
Shepardson, Merritt C., Fairfax	26 95
Sherwin, Clara D., Boston, Mass.	136 63
Simonds, Dorcas, Manchester	9 24
Simpson, Robert, Los Angeles, Cal.	21 49
Smith, Ellen S., Pittsford	44 95
Smith, Emily E., Manchester, N. H.	383 75
Smith, Helen W., Hanover, N. H.	262 98
Smith, Martha V., Bristol	152 50
Smith, Mary Jane, Hyde Park	53 66
Smith, Selden G., Concord	10 00
Somerville, Eliza M., Moretown	11 50
Spaulding, Victoria M., Cavendish	45 05
Stacy, Armond C., Burlington	282 57

Stacy, Helen M., Burlington	$209 37
Stacy, Jennie, Burlington	410 76
Stannard, Mary A., Fair Haven	5,591 99
Stephenson, Margaret, Tinmouth	3 40
Stetson, Sarah M., Brookline, Mass	41 25
Stevens, Perlie, Washington County, N. Y	16 37
Stewart, Margaret, Bennington	52 15
Stickle, Flora A., Jackson, Mich	94 88
Stone, Lemira C., Berkshire	194 78
Stone, Minnie S., Montpelier	454 44
Storms, Abigail, Rutland	31 49
Sturges, Henry B., Morristown	95 32
Sullivan, Honora, St. Albans	52 35
Sykes, Serena H., Dorset	208 00
Taft, Sarah R., Burlington	214 07
Talcott, Celia M., Brattleboro	991 23
Tebbetts, M. L. M., West Fairlee	86 18
Tenney, Mary A., Westminster	101 65
Thomas, Cora M., Hardwick	10 50
Thomas, Eliza P., Proctor	137 94
Tilton, Joseph A., Cabot	174 59
Tozier, Lucien J., Pittsfield	15 00
Tripp, Charles, Charleston	4 68
Tupper, R. Eugene, Bakersfield	203 58
Tyler, Benjamin, Brandon	70 33
Tyler, Sarah L., Danville	5 09
Van Dusen, Adeline S., Warren	28 46
Waite, Mary G., Brattleboro	334 72
Waite, Richard, Shaftsbury	25 65
Walker, George, Weathersfield	25 00
Walker, Laurana, Wilmington	104 36
Walker, Theresa, St. Johnsbury	44 97
Walker, W. C., West Windsor	8 85
Walston, Mary H., Starksboro	209 66
Ward, Mary F., Danville	134 63
Wardner, Sarah E., Reading	320 82
Washburn, M. L., Randolph	358 73
Watson, Henry, Buffalo, N. Y	7 64
Watts, Jonas A., Pittsford	8 22
Watts, Parmelia L., Waterbury	172 75
Waugh, Wilbur C., Greensboro	65 40
Wayman, Samuel T., Salem, N. Y	32 57
Weeks, Annette, Bath, N. H	38 58
Welch, James C., Rutland	34 75
Wellington, Mary E., Middlebury	1,347 64
Wheatley, Jane Barnes, Brookfield	1 35

Wheeler, Hoyt H., Brattleboro	$2,101 74
White, H. Elizabeth, Brattleboro	166 04
White, Kate, Castleton	54 08
White, Newell D., Windsor	360 76
Whitman, Charles L., Londonderry	105 47
Whitman, Ellen S., South Londonderry	70 31
Whitmore, Martha H., Boston, Mass	335 87
Whitney, H. B., Canaan, N. H	7 11
Whiton, Joseph L., Quincy, Mass	5 49
Whittemore, Eliza F., St. Albans	314 39
Wiggins, Eliza A., Fair Haven	46 95
Wiley, Eliza A., Alstead, N. H	16 08
Williams, Alonzo L., Northfield	62 49
Williams, Robert D., Pawlet	25 00
Winchester, Hannah W., Brattleboro	22 33
Wood, Elijah B., Berlin	38 86
Wood, Helen C., Barre City	1,381 95
Wood, Lyman M., Bethel	1,976 90
Wood, Mary A., Rutland	5 01
Wood, Thomas L., Montpelier	2 25
Woodard, Cyrus S., Stockbridge	2 31
Woodward, Amanda, Pawlet	8 62
Woollacott, G. Belle, Northfield, Mass	9 18
Wyman, J. Ruggles, Arlington	426 23
	$92,716 71

(1) Previous payment of $5,725 in the year ending June 30, 1909.
Subsequent payment of $5,500 in the year ending June 30, 1910.
Subsequent payment of $5,500 in the year ending June 30, 1911.

(2) Previous payment of $5.00 in the year ending June 30, 1911.

(3) Previous payment of $7.43 in the year ending June 30, 1910.

(4) Previous payment of $35.00 in the year ending June 30, 1911.

(5) Previous payment of $163.86 in the year ending June 30, 1911.

(6) Previous payment of $737.50 in the year ending June 30, 1911.

(7) Previous payment of $162.52 in the year ending June 30, 1911.

SCHEDULE SHOWING COLLATERAL INHERITANCE AND TRANSFER TAXES PAID DURING THE BIENNIAL TERM, CLASSIFIED ACCORDING TO THE SIZE OF THE TAX, THE AVERAGE OF EACH CLASS, AND THE AVERAGE OF ALL TAXES PAID DURING THE TERM.

	1911.		1912.		Biennial Term.		
Size of Tax.	Number of Estates.	Amount paid.	Number of estates.	Amount paid.	Number of estates.	Amount paid.	Average.
$ 0 to $ 50	163	$3,168 20	193	$4,008 07	356	$7,176 27	$20 16
50 to 100	82	5,741 70	71	4,792 82	153	10,534 52	68 85
100 to 200	76	10,520 23	77	11,199 94	153	21,720 17	141 96
200 to 300	26	6,589 77	23	5,445 04	49	12,034 81	245 60
300 to 400	8	2,655 03	18	6,112 92	26	8,767 95	337 22
400 to 500	7	3,107 14	12	5,354 33	19	8,461 47	445 34
500 to 600	9	4,778 63	8	4,368 83	17	9,147 46	538 08
600 to 700	4	2,137 55	6	3,959 04	10	6,096 59	609 66
700 to 800	6	3,689 18	4	2,280 85	10	5,970 03	597 00
800 to 900	1	842 83	1	822 87	2	1,665 70	832 85
900 to 1,000	2	1,938 49	4	3,805 93	6	5,744 42	957 40
1,000 to 2,000	7	7,830 16	9	12,116 71	16	19,946 87	1,246 67
2,000 to 3,000	3	6,602 80	2	4,417 53	5	11,020 33	2,204 06
3,000 and up.	3	12,381 24	5	24,031 83	8	36,413 07	4,551 63
	397	$71,982 95	433	$92,716 71	830	$164,699 66	$198 43

SCHEDULE SHOWING REBATE CERTIFICATES ISSUED DURING THE BIENNIAL TERM ON ACCOUNT OF OVERPAYMENTS.

Corporation Taxes.

Barton Savings Bank & Trust Company	$2 78
Montpelier Savings Bank & Trust Company	10 00
Northfield Savings Bank	34 99
Peoples Trust Company of St. Albans	1 35
St. Albans Street Railway Company	2 78
Windsor County Trust Company	1 40

Annual License Taxes.

All Around the World Club	$0 42
B. & S. Lumber Company	5 00
Bethel Manufacturing Company	10 00
Champlain Slate Company	6 67
Citizens Mutual Insurance Company	5 00
German Commercial Accident Company	15 00
North Montpelier Hall Association	50
United States Asbcstos Company	5 00
United States Asbestos Company	5 00
United States Asbestos Company	5 00

Collateral Inheritance Taxes.

Estate of Charles Baldwin, Dorset	$7 41
Estate of LeGrand B. Cannon, Burlington	100 00
Estate of Frances E. Holbrook, Brandon	100 62
Estate of John D. Jones, Dover	64 12
Estate of Oscar M. Lawton, Brattleboro	100 00
Estate of Eliza A. Robbins, Washington	50
Estate of Fanny E. Shaw, Burlington	194 96
Estate of Charles Stevens, Maidstone	130 04
Total	$808 54

SCHEDULE SHOWING NAMES OF FOREIGN CORPORATIONS OTHER THAN INSURANCE AND GUARANTY COMPANIES TO WHICH CERTIFICATES AUTHORIZING THEM TO DO BUSINESS IN THIS STATE HAVE BEEN GRANTED DURING THE BIENNIAL TERM.

NOTE:—The schedule next hereinafter appearing shows where chartered, date of admission, and name and residence of service of process agent.

American Car Sprinkler Company
The American Fork & Hoe Company (Ohio Corporation)
Amherst Creamery Company

Baggage and Parcel Express Company
Jno. T. Barbee & Company
Bay State Saddletree Company
(1) Bethel Chrome Tanning Company
Boston Condensed Milk Company
Boston Dairy Company (Maine Corporation)
Boston Dairy Company (Maine Corporation)

Canado-American Gold Mining Company
Central New Hampshire Power Company of Maine
Chace & Harriman Incorporated
Champlain Slate Company
The Cloverdale Company
Coaticook River Water Power Company
Columbia Creamery Company
Columbia Distilling Company
Connecticut River Transmission Company
The Cook & Bernheimer Company
Crescent Creamery
H. P. Cummings Construction Company

Dalton Power Company
The Deerfield Company

Eagle Slate Company
Eastern Talc Company
Equinox Spring Company
Escanaba Manufacturing Company

Fitzgerald Bro's. Brewing Company

Good Roads Incorporated
S. Grabfelder & Company

Green Mountain Marble Company (Maine Corporation)
The Greylock Mills
Gypsum Fireproofing Company

W. D. Hutchins Company

Inter-Fraternal Realty and Development Company
The Inter-Ocean Shirt Company

The Kingsley Wood Pulp Company

Liberman Dairy Company
The Raymond P. Lipe Company
Livingston Manufacturing Company

McDermott Dairy Company
Marl Products Company

New England Cement Gun Company
New England Power Company
New York & Vermont Home Telephone Company

Old English Slate Company
The Orange Lumber Company

Penrose & McEniry
Pilgrim Shoe & Rubber Company
E. W. Pitman Company
Postal Telegraph-Cable Company (Connecticut Corporation)
Power Construction Company
Purity Milk & Cream Company

Reading Bone Fertilizer Company
The Reading Talc & Asbestos Company
Reid, Murdoch & Company
Rollaway Screen Company

Somerville Lumber Company
Springfield Breweries Company
Standard Talc Corporation
A. L. Stone Manufacturing Company
(2) The Sulzberger & Sons Company of America
W. Shelton Swallow Company

The Texas Company
Trimount Theatre Company
Twitchell Lumber Company

Underwood Typewriter Company
The Union News Company (New York Corporation)

Union Photographique Industrielle Etablissements Lumiere & Jougla Reunis
Union Typewriter Company
United Cigar Stores Company Agency

Varnum-Gilfillan Company
The Vaughan Manufacturing Company
Vermont Land Conservation Company
Vermont Lumber Company
Vermont Quarries Corporation

George Webster Lumber Company
C. A. Whelan & Company
The Whitingham Lime Company, Inc
F. W. Woolworth Company (New York Corporation)

(1) Name changed from Fisher Chrome Tanning Company.
(2) Name changed from The Schwarzschild and Sulzberger Company of America.

SCHEDULE SHOWING NAMES OF FOREIGN CORPORATIONS OTHER THAN INSURANCE, GUARANTY, RAILROAD AND INVESTMENT COMPANIES TO WHICH THE SECRETARY OF STATE HAD ISSUED CERTIFICATES PRIOR TO JULY 1, 1912, AUTHORIZING THEM TO DO BUSINESS IN VERMONT.

NOTE:—*Indicates withdrawal from State. For date thereof see following schedule.

	Date of License.	Chartered under laws of	Name of person designated under Sec. 781 Pub. Stat.	Residence.
Abenaque Machine Works	Mar. 29, 1904	New Hampshire,	Fred I. Lane,	Westminster
*Aberthaw Construction Company	Aug. 1, 1908	Maine,	L. J. Royce,	Bellows Falls
Adriance, Platt & Company	Mar. 13, 1909	New York,	John C. Dennison,	Bellows Falls
The American Agricultural Chemical Company.	Feb. 4, 1903	Connecticut,	Marcellus E. Wheeler,	Rutland City
American Bridge Company of New York	Apr. 17, 1908	New York	J. E. Cushman,	Burlington
American Car Sprinkler Company	May 3, 1911	Massachusetts,	David A. Pingree,	White River Jct.
*American Chrome Tanning Company	Sept. 13, 1905	New Jersey,	E. C. Fisher,	Bethel
American District Telegraph Company	June 17, 1903	Maine,	E. J. Burke,	Burlington
*American Fork & Hoe Company	Feb. 26, 1903	New Jersey,	W. C. Mason,	Wallingford
The American Fork and Hoe Company	Dec. 13, 1910	Ohio,	W. C. Mason,	Wallingford
The American Hay Company	Feb. 24, 1910	New Jersey,	J. H. Bernard,	St. Albans
American Mineral Company	Mar. 8, 1910	Massachusetts,	E. P. Jose,	Johnson
American News-Vending Machine Company	Jan. 22, 1910	Maine,	E. X. Somers,	St. Johnsbury
*American Trade Exchange, Limited	Dec. 5, 1906	Maine,	Henry P. Whitcomb,	Burlington
*American Veneer Company	Feb. 6, 1903	Maine,	William G. McDonald,	Wells River
American Woolen Company	Jan. 31, 1903	New Jersey,	Charles S. Lord,	Winooski
Amherst Creamery Company	Mar. 9, 1912	Massachusetts,	Henry E. Armstrong,	Springfield
Arlington Refrigerator Company	Oct. 2, 1908	New York,	W. J. Jones,	Arlington
Armour & Company	June 1, 1907	New Jersey,	M. C. Mason,	Burlington
Armour Fertilizer Works	Feb. 11, 1910	Illinois,	M. C. Mason,	Burlington
*Arnold Print Works	Dec. 31, 1908	Massachusetts,	Sedgwick L. Smith,	North Pownal
The Auld & Conger Company	Jan. 30, 1903	Ohio,	O. E. Carvey,	Poultney

B. & S. Lumber Company	May 4, 1908	New York,	Frank Phillips,	Bolton
Baggage and Parcel Express Company	May 29, 1911	New Hampshire,	Thomas E. O'Brien,	Bellows Falls
*The Baker Underwear Company	Feb. 18, 1903	New York,	I. H. Goodwin,	Richmond
The Baldwin Granite Company	Dec. 13, 1909	Ohio,	Clinton G. Moore,	Barre
Jno. T. Barbee & Company	June 5, 1911	Kentucky,	Guy W. Bailey	Essex Junction
*Barber Leather Company	Jan. 30, 1903	New York,	George Gagnon,	Readsboro
The Barre Granite & Quarry Company	July 20, 1905	Maine,	J. A. Healy,	City of Barre
*Batchelder & Snyder Company	Jan. 30, 1903	South Dakota,	A. W. Slocum,	Barre
*Batchelder & Snyder Company	Mar. 13, 1908	Maine,	A. W. Slocum,	Barre City
*Battenkill Lumber Company	June 8, 1903	New Hampshire,	George W. Bond,	Manchester
Bayonne Lumber & Manufacturing Company.	May 7, 1909	New Jersey,	Edward Dana,	Rutland
Bay State Saddletree Company	Feb. 15, 1911	Maine,	W. C. Staples	Springfield
Beecher Falls Company	Feb. 23, 1903	New Hampshire,	Bryan McDonald,	Beecher Falls
Bennington Electric Company	Mar. 27, 1905	New York,	Elmer E. Larabee,	Bennington
*Bennington Water Power & Light Company	Jan. 30, 1903	Maine,	E. E. Larabee,	Bennington
L. F. Benton Company	Feb. 15, 1907	New York,	Leicester F. Benton,	Vergennes
Berlin Construction Company	Nov. 17, 1909	New York,	Guy W. Bailey,	Essex Junction
(a) Bethel Chrome Tanning Company	Dec. 24, 1910	Massachusetts	Eugene A. Fisher,	Bethel
Bethel Manufacturing Company	Jan. 5, 1909	New York,	Edward Dana,	Rutland
Bliss-Griffiths Construction Company	Aug. 20, 1908	New York,	Harvey R. Kingsley	Rutland
*R. Bliss Manufacturing Company	Jan. 30, 1903	Rhode Island,	Edward F. Medbury,	Wilmington
Bogert & Hopper Manufacturing Company	June 9, 1910	New York,	William G. Moody,	Bellows Falls
S. Bolton's Sons	May 4, 1907	New York,	Louis Bergeron, Jr.,	Bennington
Borden's Condensed Milk Company	May 17, 1906	New Jersey,	J. E. Williams,	Poultney
Boston Condensed Milk Company	Jan. 4, 1912	Massachusetts,	Thomas E. O'Brien,	Bellows Falls
*Boston Dairy Company	May 23, 1911	Maine,	Thomas E. O'Brien,	Bellows Falls
*Boston Dairy Company	Aug. 12, 1911	Maine,	Thomas E. O'Brien,	Bellows Falls
Boston White Cross Milk Company	June 29, 1908	Maine,	March M. Wilson,	Randolph
Bowker Fertilizer Company	Feb. 10, 1903	New Jersey,	Henry Houghton,	Rutland

SCHEDULE SHOWING NAMES OF FOREIGN CORPORATIONS OTHER THAN INSURANCE, GUARANTY, RAILROAD AND INVESTMENT COMPANIES TO WHICH THE SECRETARY OF STATE HAD ISSUED CERTIFICATES PRIOR TO JULY 1, 1912, AUTHORIZING THEM TO DO BUSINESS IN VERMONT.—Continued.

NOTE:—*Indicates withdrawal from State. For date thereof see following schedule.

	Date of License.	Chartered under laws of	Name of person designated under Sec. 781 Pub. Stat.	Residence.
*Bowker Fertilizer Company	Feb. 28, 1903	Massachusetts,		
C. Brigham Company	Jan. 27, 1903	Maine,	Almon W. Andrews,	Wallingford
Buffalo Fertilizer Company	June 20, 1906	Ohio,	G. B. Arnold,	Burlington
*The Burlington Company	Apr. 1, 1908	New York,	Richard Farren,	Burlington
Burlington Mills	Jan. 31, 1903	Maine,	Charles S. Lord,	Winooski
*William H. Burns Company	Feb. 11, 1907	Massachusetts,	H. C. Whitehill,	Waterbury
Cahee House Furnishing Company	Feb. 5, 1910	Maine,	Albert E. Cahee,	City of Rutland
Camp Aragon	Apr. 1, 1909	New York,	Jasper P. Bradley,	Woodford
Canadian Express Company	Jan. 20, 1903	Canada,	Edward Josiah Steele,	Island Pond
Canado-American Gold Mining Company	June 10, 1912	Arizona,	Joseph Fagnant,	Bridgewater
The Canton Bridge Company	May 29, 1905	West Virginia,	J. E. Cushman,	Burlington
*The Capital Soap & Manufacturing Company	Feb. 2, 1903	Maine,	George P. Barrett,	St. Johnsbury
*Casein Company of America	Apr. 8, 1903	New Jersey,	Cushing Adams,	Bellows Falls
Central New Hampshire Power Co. of Maine	Nov. 16, 1911	Maine,	Charles S. Rusling	Brattleboro
Chace & Harriman, Incorporated	Nov. 27, 1911	New Jersey,	Harold E. Whitney,	Brattleboro
Chace Mills	Mar. 22, 1906	Massachusetts,	William A. Trask,	Burlington
Champlain Realty Company	Aug. 31, 1907	New York,	George A. Chedel,	Randolph
Champlain Slate Company	July 2, 1910	Massachusetts,	Erastus H. Phelps,	Fair Haven
The Champlain Valley Telephone Company	June 30, 1906	Maine,	Frank E. Chandler,	Brandon
Cheshire Express Company	Sept. 21, 1905	New Hampshire,	T. A. Guiheen	Brattleboro
City Feed Company	Apr. 27, 1908	Maine,	William O. Wise,	St. Albans City

*Claremont Creamery Association	May 24, 1906	New Hampshire,	C. H. Martin,	Weathersfield
Claremont Power Company	July 23, 1907	New Hampshire,	Elliott G. White,	Cavendish
Clarendon Valley Marble Company	June 10, 1910	New York,	Charles E. Connell,	Clarendon
Cloudland Farm, Incorporated	Feb. 13, 1909	Massachusetts,	Frederick C. Southgate,	Woodstock
The Cloverdale Company	May 3, 1911	Massachusetts,	William A. Morse,	Brattleboro
Coaticook River Water Power Company	May 13, 1912	P. Q.,	H. A. Cameron,	Norton
*Coe Brass Manufacturing Company	July 22, 1905	Connecticut,	George W. Wing,	Montpelier
*E. Frank Coe Company	Oct. 13, 1904	New York,	Frank Colvin,	Pawlet
The Coe-Mortimer Company	June 9, 1906	New York,	Frank Colvin,	Pawlet
The L. Colodny Company	July 1, 1903	New Jersey,	Louis Colodny,	Newport
*Colonial Manufacturing Company	Mar. 20, 1907	New York,	Israel Bregstein,	Burlington
Columbia Creamery Company	Feb. 24, 1911	Massachusetts,	Wallace D. Marvin,	North Troy
Columbia Distilling Company	May 16, 1911	New York,	Walter J. Fenton,	Rutland
Columbian Marble Company	Nov. 12, 1909	Maine,	Frank D. White,	Rutland
Columbian Marble Quarrying Company	Mar. 9, 1903	Virginia,	R. C. Birney,	Rutland
The Concord Iron & Metal Company	Jan. 14, 1909	New Hampshire,	Harris Yett,	Montpelier
Connecticut River Transmission Company	Nov. 27, 1911	Massachusetts,	Harold E. Whitney,	Brattleboro
The Connecticut Valley Lumber Company	Jan. 31, 1903	Connecticut,	Philo B. VanDyke,	McIndoes Falls
Consolidated Rendering Company	Feb. 7, 1903	Maine,	Andrew J. Canning,	Burlington
Consolidated Water Company	Jan. 23, 1903	Maine,	Wm. J. Flanders,	Canaan
*Continental Marble Company	Mar. 7, 1903	New Jersey,	Charles B. Kent,	South Dorset
The Cook & Bernheimer Company	June 5, 1911	New York,	Edward C. Bennett,	Bennington
Co-operant Telephone Company	June 8, 1903	New York,	C. R. Allen,	Fair Haven
*Coos Manufacturing Company	May 12, 1906	Maine,	George A. Hubbard,	Guildhall
Coos Telephone Company	Mar. 18, 1908	New Hampshire,	Nelson Bailey,	Wells River
Corinth Copper Company	Mar. 21, 1907	New York,	Edward L, Smith,	Corinth
Charles M. Cox Company	Feb. 20, 1903	Maine,	William O. Wise,	St. Albans
The Creamery Package Manufacturing Co.	Dec. 31, 1904	Illinois,	Charles P. Cooper,	Rutland
Crescent Creamery	May 8, 1912	Maine,	F. E. Blake,	Milton

SCHEDULE SHOWING NAMES OF FOREIGN CORPORATIONS OTHER THAN INSURANCE, GUARANTY, RAILROAD AND INVESTMENT COMPANIES TO WHICH THE SECRETARY OF STATE HAD ISSUED CERTIFICATES PRIOR TO JULY 1, 1912, AUTHORIZING THEM TO DO BUSINESS IN VERMONT.—Continued.

NOTE:—*Indicates withdrawal from State. For date thereof see following schedule.

	Date of License.	Chartered under laws of	Name of person designated under Sec. 781 Pub. Stat.	Residence.
(b) H. P. Cummings Construction Company	Aug. 9, 1907	Massachusetts,	Henry T. Rowe,	Wilder
H. P. Cummings Construction Company.....	Dec. 13, 1910	Massachusetts,	Edgar W. Smith,	Wells River
*James Cunningham, Son & Company	Nov. 9, 1909	New York,	Max L. Powell	Burlington
*Curtis, Leggett & Company	Feb. 26, 1907	New York,	Frank E. Bush,	Rutland
Dalton Paper Mills	Jan. 27, 1903	Maine,	Francis P. King,	Fitzdale
Dalton Power Company	June 1, 1911	New Hampshire,	John F. King,	Lunenburg
The Deerfield Company	Oct. 25, 1911	Massachusetts,	O. E. Butterfield,	Wilmington
Deerfield Valley Tel. & Tel. Company.....	Mar. 29, 1907	Massachusetts,	George M. Bemis,	Readsboro
Direct Importing Company	May 12, 1909	Massachusetts,	J. Wallace Pitts,	Burlington
*Dominion Express Company	Jan. 31, 1903	Canada,	A. C. Brady,	Newport
The Drew Daniels Granite Company	Feb. 6, 1907	Maine,	John W. Gordon,	Barre
Eagle Slate Company	May 12, 1911	Maine,	D. C. Sherman,	Poultney
Eastern Advertising Company	Feb. 7, 1907	New York,	E. C. Mower,	Burlington
*Eastern Talc Company	Nov. 27, 1906	Massachusetts,	Charles B. Hollis,	Randolph
Eastern Talc Company	Apr. 29, 1911	Maine,	C. B. Hollis,	Randolph
*Elizabeth Copper Company	July 26, 1905	New Jersey,	John N. Judson,	South Strafford
Ely Brothers, Incorporated	July 9, 1907	Connecticut,	Carlos W. Johnson,	Plymouth Union
Empire Cream Separator Company	July 28, 1903	New Jersey,	D. C. Slater,	Essex Junction
Emporium Lumber Company	June 13, 1906	Pennsylvania,	Edward Dana,	Rutland
Equinox Spring Company	Jan. 20, 1911	New York,	George Orvis,	Manchester

Escanaba Manufacturing Company	Apr. 8, 1911	Missouri,	F. A. Manuel,	Richford
Essex Realty Company	Mar. 15, 1907	Maine,	Harry B. Amey,	Brighton
Excelsior Carriage Company	Jan. 24, 1903	New York,	Henry R. Miller,	White River Jct.
The E. Z. Waist Company	Oct. 19, 1903	New York,	E. D. Welling,	North Bennington
The Farnum-Hanscom Company	July 5, 1907	Massachusetts,	A. W. Peters,	Vernon
Farrar Lumber Company	Jan. 22, 1910	Massachusetts,	Leonard A. Farrar,	Hancock
Richard Farren & Company	July 12, 1909	New York,	A. Vallien,	Burlington
(c) The Federal Packing Company	June 1, 1908	Maine,	R. H. Parker,	Enosburg Falls
The Federal Packing Company	June 1, 1910	Maine,	E. W. David,	Enosburg Falls
Col. Francis Feraris' Trained Wild Animal Arena	July 7, 1909	New York,	J. E. Cushman,	Burlington
*E. C. Fisher Company	Aug. 10, 1903	New York,	Guy Wilson,	Bethel
Fitzgerald Bro's Brewing Company	May 2, 1911	New York,	Guy W. Bailey,	Essex Junction
The Fleischmann Company	Apr. 21, 1905	Ohio,	Harry E. Burton,	Rutland
The Fox-Becker Granite Company	Jan. 30, 1903	Connecticut,	D. R. Williams,	Barre
The Gamewell Fire Alarm Telegraph Company.	Sept. 13, 1907	New York,	Fred B. Thomas,	Montpelier
*G. A. Gane Shirt Company	Jan. 31, 1903	Massachusetts,	George A. Gane,	Island Pond
Gilbert & Barker Manufacturing Company	May 29, 1906	Massachusetts,	Fred B. Pingree,	Bellows Falls
*The Goodell Lumber Corporation	June 23, 1906	Connecticut,	A. A. Goodell,	Windham
Good Roads, Incorporated	July 11, 1911	New York,	Benjamin Gates,	Montpelier
S. Grabfelder & Company	June 5, 1911	West Virginia,	Theodore E. Hopkins,	Burlington
Grand Union Tea Company	Jan. 23, 1903	New Jersey,	Henry A. Doten,	Burlington
Granville Electric & Gas Company	Aug. 30, 1907	New York,	O. M. Barber,	Bennington
Granville Telephone Company	Feb. 19, 1903	New York,	Burns Sheldon,	Rupert
The Gray Mountain Lumber Company	Sept. 16, 1909	New York,	F. C. Archibald,	Manchester Center
Great North Western Telegraph Company	Jan. 24, 1903	Canada,	T. S. Wilcox,	Newport
*Green Mountain Marble Company	Nov. 19, 1909	Delaware,	Park A. Bradford,	Danby

SCHEDULE SHOWING NAMES OF FOREIGN CORPORATIONS OTHER THAN INSURANCE, GUARANTY, RAILROAD AND INVESTMENT COMPANIES TO WHICH THE SECRETARY OF STATE HAD ISSUED CERTIFICATES PRIOR TO JULY 1, 1912, AUTHORIZING THEM TO DO BUSINESS IN VERMONT.—Continued.

NOTE:—*Indicates withdrawal from State. For date thereof see following schedule.

	Date of License.	Chartered under laws of	Name of person designated under Sec. 781 Pub. Stat.	Residence.
Green Mountain Marble Company	Feb. 12, 1912	Maine,	Charles M. Tiernan,	Rutland
Green Mountain Packing Company	Apr. 1, 1904	Maine,	H. E. Miller,	St. Albans
The Greylock Mills	Aug. 11, 1911	Massachusetts,	Edward C. Bennett,	Bennington
*Griffin Lumber Company	Sept. 27, 1907	New York,	A. L. Tupper,	Sudbury
Gypsum Fireproofing Company	May 5, 1911	New Jersey,	Allen Martin,	Essex Junction
Hale Company	Apr. 9, 1903	New York,	Hugh Webb,	East Arlington
Hallett & Davis Piano Company	Apr. 8, 1910	Maine,	W. C. W. Marshall,	White River Jct.
The Hancock Company	May 14, 1907	Maine,	Charles E. Mills,	Burlington
The Hardware & Woodenware Mfg. Co.	Nov. 5, 1907	New York,	Frank L. Hunt,	Brattleboro
Harrison Granite Company	Jan. 24, 1903	Michigan,	F. B. Mudget,	Barre
Hastings Supply Company	June 19, 1906	Maine,	L. W. Hastings,	St. Johnsbury
The Hayes-O'Brien Slate Company	Sept. 24, 1908	New York,	Myron F. Roberts,	Rupert
Heath Telephone Company	Oct. 15, 1909	Massachusetts,	Charles S. Goodnow,	Whitingham
The Higrade Slate Company	Feb 16, 1910	New York,	D. Clarence Sherman,	Poultney
Holden-Leonard Company	May 12, 1909	Maine,	C. L. Holden,	Bennington
Holstein-Friesian Association of America	Feb. 11, 1910	New York,	Frederick L. Houghton,	Brattleboro
*H. P. Hood & Sons	Mar. 21, 1903	New Hampshire,	Charles P. Brown,	Norwich
H. P. Hood & Sons	June 14, 1909	Maine,	J. H. Richmond,	Woodstock
Hudson Valley Creamery Company	Feb. 26, 1903	Rhode Island,	C. C. Graves,	Poultney
W. H. Hughes Company	Jan. 9, 1905	New York,	Robert J. Roberts,	West Pawlet
*Huntington Maple Syrup & Sugar Company	May 16, 1905	Rhode Island,	D. P. Dewitt,	Brattleboro

*Hurd, Sherman & Company	Apr. 18, 1904	New York,	C. B. Ross,	West Rutland
W. D. Hutchins Company	Oct. 26, 1910	Maine,	T. J. Deavitt,	Montpelier
Inter-Fraternal Realty and Development Co.	June 28, 1911	New York,	Henry H. Ross,	Burlington
International Harvester Company of America.	June 5, 1903	Wisconsin,	C. W. Witters,	St. Albans
International Mineral Company	June 4, 1906	Maine,	Thomas Halloren,	Moretown
International Paper Company	Jan. 27, 1903	New York,	Edward Barrett,	Bellows Falls
*International Shirt & Collar Company	June 17, 1903	New York,	C. F. Weston,	Rutland
The International Toothpick Company	Feb. 20, 1907	Massachusetts,	William S. Franklin,	Bradford
The Inter-Ocean Shirt Company	Apr. 10, 1911	Nebraska,	C. E. Buffington,	Bellows Falls
*Inter-State Company	June 29, 1908	Massachusetts,	Elmer L. Blake,	St. Johnsbury
Interstate Lumber Company	July 14, 1908	Maine,	Charles S. Chase,	Brattleboro
*Johnson-Richardson Company, Limited	Sept. 27, 1906	Canada,	Byron M. Lambkin,	Burlington
The Johnson-Richardson Company, Limited	Jan. 26, 1910	Canada,	Byron M. Lambkin,	Burlington
Jones Brothers Company	Mar. 11, 1904	Maine,	Hugh J. M. Jones,	Montpelier
*Judson Manufacturing Company	Feb. 20, 1907	Massachusetts,	L. G. Bassett,	East Arlington
*Katahdin Pulp & Paper Company	Feb. 9, 1903	Maine,	John W. Flint,	Bellows Falls
The Kingsley Wood Pulp Company	Mar. 11, 1911	Illinois,	Charles F. Kingsley,	Salisbury
*Labaree Veterinary Medicine Company	Feb. 23, 1903	New Jersey,	C. W. Labaree,	Bellows Falls
*Lafayette Cooperage Company	Feb. 27, 1909	New York,	Edward J. Lafayette,	Brooksville
*Lake Shore Quarry Company	Mar. 25, 1907	Maine,	Guy W. Hill,	St. Johnsbury
Lake View Hotel Company	Dec. 31, 1908	Maine,	I. Holmes Francisco,	Poultney
The Leland Company	Jan. 22, 1903	New York,	C. E. Lowe,	Barre
The Levison & Lamb Manufacturing Company.	Feb. 18, 1903	New York,	Jacob O. Lamb,	East Calais
*The Ley Construction Company	Sept. 17, 1907	Massachusetts,	George W. Deberville,	Burlington
Liberman Dairy Company	Feb. 24, 1911	New York,	Warren J. Stebbins,	Charlotte

SCHEDULE SHOWING NAMES OF FOREIGN CORPORATIONS OTHER THAN INSURANCE, GUARANTY, RAILROAD AND INVESTMENT COMPANIES TO WHICH THE SECRETARY OF STATE HAD ISSUED CERTIFICATES PRIOR TO JULY 1, 1912, AUTHORIZING THEM TO DO BUSINESS IN VERMONT.—Continued.

NOTE:—*Indicates withdrawal from State. For date thereof see following schedule.

	Date of License.	Chartered under laws of	Name of person designated under Sec. 781 Pub. Stat.	Residence.
Liberty Hill Granite Corporation	Sept. 18, 1909	Maine,	Joseph T. Smith,	Rochester
The Raymond P. Lipe Company	Oct. 10, 1911	Ohio,	Charles D. Watson,	St. Albans
Listers' Agricultural Chemical Works	Feb. 4, 1903	New Jersey,	C. L. Hodges, Jr.,	Randolph
Livingston Manufacturing Company	Oct 30, 1911	Maine,	John W. Gordon,	Barre
Los Angeles Olive Growers' Association	Apr. 4, 1904	California,	Charles W. Butterfield,	Bellows Falls
*C. H. Loveland Company	June 14, 1909	Massachusetts,	Charles H. Loveland,	Newport
Lowell Lumber & Asbestos Company	Jan. 31, 1903	Maine,	William G. Gallager,	Lowell
Lowell Scale Company	Oct. 10, 1907	Massachusetts,	George L. Harner,	Brattleboro
*Lumiere North America Company, Limited	Mar. 19, 1903	England,	Max L. Powell,	Burlington
Lyman Falls Power Company	June 7, 1906	Maine,	Charles F. Wood,	Bloomfield
The Dr. E. R. Lynch Hospital Association	Apr. 25, 1906	New Hampshire,	Dr. E. R. Lynch,	Brattleboro
The Manhattan Shirt Company	June 21, 1907	New Jersey,	Henry Spallholz,	Poultney
Marl Products Company	May 28, 1912	Maine,	Frank D. Thompson,	Barton
Mascoma Electric Light & Gas Company	Jan. 26, 1903	New Hampshire,	Olin W. Daly,	White River Jct.
Massachusetts Breweries Company	Aug. 23, 1907	Virginia,	Herbert C. Prouty	Morrisville
The Mathews Slate Company	June 5, 1903	Maine,	Charles W. Barker	Poultney
McDermott Dairy Company	May 4, 1911	New York,	C. F. Heckles,	Middlebury
Middlebury Marble Company	May 29, 1906	New Jersey,	John Fletcher,	Middlebury
Montague City Rod Company	Jan. 22, 1903	Massachusetts,	Charles A. Powell	Post Mills
*The Montauk Slate Company	Apr. 20, 1903	New York,	F. M. Blossom,	Pawlet
Montpelier Book Binding Company	Dec. 29, 1906	Maine,	Winthrop H. Follette,	Montpelier

Montvert Hotel & Springs Company	June 1, 1903	New York,	A. A. Green,	Middletown Springs
*Charles H. More & Company, Incorporated	Jan. 26, 1903	Maine,	Clarence A. Gale,	Montpelier
*Moretown Talc Company	Mar. 23, 1910	Massachusetts,	Erwin M. Harvey,	Montpelier
National Biscuit Company	Mar. 15, 1905	New Jersey,	Miss A. L. Burke,	Burlington
The National Cash Register Company	May 9, 1910	Ohio,	W. A. Gage,	Burlington
*National Fibre Board Company	Mar. 12, 1904	Maine,	Albert J. Moore,	Morrisville
National Metal Edge Box Company	Jan. 27, 1903	Pennsylvania,	H. J. Madigan,	Readsboro
*National Novelty Corporation	Feb. 6, 1904	New Jersey,	F. L. Hunt,	Brattleboro
New England-Canadian Asbestos Company	Apr. 20, 1903	Maine,	Orlow Wescon,	Eden
New England Cement Gun Company	June 28, 1912	Delaware,	William H. Botsford,	Rutland
New England Investment Company	Jan. 22, 1910	Rhode Island,	Mitchell Hamlin,	Burlington
New England Lime Company	June 13, 1906	New York,	S. L. Smith,	North Pownal
New England Power Company	Jan. 8, 1912	Massachusetts,	Harold E. Whitney,	Brattleboro
*New England Talc Company	Feb. 18, 1903	Maine,	T. A. Jackson,	Stockbridge
New England Tel. & Tel. Company	Jan. 31, 1903	New York,	John A. Russell,	Burlington
Newmont Lumber Company	Oct. 2, 1908	New York,	E. F. Clark,	East Dorset
Newport Granite Company	Oct. 21, 1909	New York,	F. E. Alfred,	Newport
New York & Northern Tel. & Tel. Company	June 4, 1903	New York,	George L. Kirk,	Rutland
New York & Vermont Home Telephone Co.	May 16, 1911	New York,	Lewis A. Rathbun,	Pawlet
The New York Consolidated Slate Company	Jan. 14, 1905	Maine,	Harry L. Sherman,	Poultney
Norcross Brothers Company	May 16, 1910	Massachusetts,	John P. Jackson,	Manchester Depot
*North Eastern Mining Company	Jan. 26, 1903	Delaware,	Edna E. Hoare,	Bridgewater
Northern Provision Company	Jan. 31, 1903	New Hampshire,	Lyman C. Hurd, Jr.,	Burlington
*Northern Telephone & Telegraph Company	Jan. 31, 1903	New Hampshire,	John K. Butler,	Burlington
Olcott Falls Company	Feb. 4, 1903	New Hampshire,	F. P. Campbell,	Wilder
Old English Slate Company	Nov. 1, 1911	New York,	P. H. Ready,	Fair Haven
The Orange Lumber Company	Jan. 13, 1912	New Hampshire,	Earl R. Davis,	City of Barre

SCHEDULE SHOWING NAMES OF FOREIGN CORPORATIONS OTHER THAN INSURANCE, GUARANTY, RAILROAD AND INVESTMENT COMPANIES TO WHICH THE SECRETARY OF STATE HAD ISSUED CERTIFICATES PRIOR TO JULY 1, 1912, AUTHORIZING THEM TO DO BUSINESS IN VERMONT.—Continued.

NOTE:—*Indicates withdrawal from State. For date thereof see following schedule.

	Date of License.	Chartered under laws of	Name of person designated under Sec. 781 Pub. Stat.	Residence.
Our Husbands Manufacturing Company	July 15, 1905	Maine,	Albert B. Pratt,	Lyndon
Parker & Young Company	Apr. 4, 1903	New Hampshire,	E. E. Doe,	Orleans
Pauly Jail Building Company	Oct. 8, 1907	Missouri,	Thomas Reeves,	Burlington
*R. C. Payson & Company	Apr. 20, 1903	Maine,	Henry E. Miller,	St. Albans
*Peels Remedy Company	July 2, 1906	Maine,	Kenneth W. Sutherland,	Brattleboro
Peerless Manufacturing Company	Jan. 31, 1903	New Hampshire,	A. P. Underwood,	Barton
*Penn Mica & Mineral Company	July 1, 1903		C. L. Stewart,	Rutland
Penrose & McEniry	July 18, 1911	New York,	William H. Preston,	Fair Haven
*Peoples Tea Company	Aug. 10, 1905	Massachusetts,	Walter F. Merrill,	Burlington
*Peoples Telephone Company	Dec. 21, 1906	Maine,	Frank E. Chandler,	Brandon
The Pike Manufacturing Company	Jan. 26, 1903	New Hampshire,	Fred S. Foster,	Evansville
*Pilgrim Shoe & Rubber Company	Apr. 27, 1911	Massachusetts,	S. Hollister Jackson,	Barre
(d)E. W. Pitman Company	June 13, 1910	Massachusetts,	George E. Whitney,	Winooski
E. W. Pitman Company	Nov. 1, 1911	Massachusetts,	George E. Whitney,	Winooski
The Porter Screen Manufacturing Company...	Feb. 3, 1903	New Jersey,	Harry A. Way,	Winooski
*Postal Telegraph-Cable Company.....	May 12, 1903	New York,	F. F. Bradish,	Burlington
Postal Telegraph-Cable Company	May 20, 1911	Connecticut,	Frank H. Dernell,	Burlington
Power Construction Company	Jan. 13, 1912	Maine,	J. J. Sullivan,	Somerset
*Pownal Stone Company	Feb. 2, 1906	New York,	Stephen J. Eldred,	Pownal
Presbrey-Coykendall Company	Apr. 21, 1906	New York,	John B. Magnaghi,	Barre
The Pullman Company	Feb. 6, 1903	Illinois,	George W. Wing,	Montpelier

*Purity Milk & Cream Company	Feb. 24, 1911	New York,	Ernest H. O'Brien,	Rutland
The Quaker Oats Company	May 20, 1908	New Jersey,	Walter Lauder,	Richford
*J. J. Quinlan & Company	Mar. 15, 1906	Maine,	Elisha May,	St. Johnsbury
Rae Electrical Equipment Company	Oct. 16, 1909	Delaware,	Harry K. Parkman,	Springfield
Reading Bone Fertilizer Company	May 28, 1912	Pennsylvania,	D. L. Rowe,	Poultney
The Reading Talc & Asbestos Company	Feb. 13, 1912	Maine,	George D. Burnham,	Reading
*Readsboro Gold Mining Company	Feb. 13, 1903	Arizona,	Frederick H. Newton,	Readsboro
Reid, Murdoch & Company	Nov. 4, 1910	Illinois,	E. A. Brodie,	Burlington
Richmond Underwear Company	Aug. 31, 1904	New York,	Leicester E. Douglas,	Richmond
The Rogers & Hubbard Company	June 26, 1906	Connecticut,	J. E. Cushman,	Burlington
Rollaway Screen Company	Mar. 16, 1912	Massachusetts,	A. T. Way,	Winooski
E. H. Rollins & Sons	July 6, 1903	Maine,	John Branch,	St. Albans
*Russia Cement Company	July 13, 1906	Massachusetts,	F. M. Partch,	New Haven
Ryegate Paper Company	Aug. 1, 1906	New Hampshire,	R. E. Farwell,	East Ryegate
St. Albans Grain Company	Oct. 1, 1903	Maine,	Arthur C. Sargent,	St. Albans
*Santa Clara Fruit Company	Apr. 25, 1906	Maine,	R. J. Goss, M. D.	Norwich
*Santa Clara Fruit Company	Dec. 28, 1909	Maine,	George A. Garden,	White River Jct.
Sheffield Farms-Slawson-Decker Company	Aug. 24, 1909	New York,	Levi H. Brown,	Vergennes
F. C. Sheldon Slate Company	June 14, 1909	New York,	O. M. Barber,	Bennington
Shepard & Morse Lumber Company	Feb. 19, 1903	Maine,	Edward W. Parkhill,	Burlington
*Lewis F. Shoemaker & Company	Mar. 14, 1905	Pennsylvania,	Irwin M. Harvey,	Montpelier
*The Singer Manufacturing Company	Jan. 20, 1903	New Jersey,	James A. Lucas,	Montpelier
Singer Sewing Machine Company	Jan. 3, 1905	New Jersey,	James A. Lucas,	Montpelier
L. C. Smith & Brothers Typewriter Company.	June 29, 1907	New Jersey,	J. E. Cushman,	Burlington
*Smith Paper Machinery Company	Apr. 1, 1904	Maine,	Richard Smith,	Bellows Falls
The Smith Premier Typewriter Company	July 1, 1903	New York,	A. L. Sherman,	Burlington

SCHEDULE SHOWING NAMES OF FOREIGN CORPORATIONS OTHER THAN INSURANCE, GUARANTY, RAILROAD AND INVESTMENT COMPANIES TO WHICH THE SECRETARY OF STATE HAD ISSUED CERTIFICATES PRIOR TO JULY 1, 1912, AUTHORIZING THEM TO DO BUSINESS IN VERMONT.—Continued.

NOTE:—*Indicates withdrawal from State. For date thereof see following schedule.

	Date of License.	Chartered under laws of	Name of person designated under Sec. 781 Pub. Stat.	Residence.
Snow Flake Canning Company	June 1, 1906	Maine,	Freeman Scott,	Brattleboro
The Societe Anonyme des Plaques et Papiers Photographiques A. Lumiere et ses Fils	Aug. 31, 1904	France,	Claudius Poulaillon,	Burlington
Somerset Land Company	June 5, 1907	Maine,	Clarke C. Fitts,	Brattleboro
Somerville Lumber Company	July 1, 1910	Massachusetts,	B. E. Bullard,	Hardwick
*The Alden Spear's Sons Company	Apr. 6, 1904	New York,	E. E. Bodge,	Bellows Falls
*Sperry & Hutchinson Company	Jan. 26, 1904	New Jersey,	L. N. Champeau,	Burlington
Springfield Breweries Company	Apr. 29, 1911	West Virginia,	Guy W. Bailey,	Essex Junction
Springfield Department Store, Incorporated	July 27, 1906	Massachusetts,	Elbridge H. Kimball,	Springfield
John P. Squire and Company	Feb. 18, 1903	New Jersey,	John R. Bates,	Rutland
Standard Black Slate Company	May 14, 1907	New York,	Dr. Wm. B. Mayo,	Northfield
*Standard Creamery Company	May 12, 1906	Massachusetts,	Arthur L. Lewis,	Rochester
Standard Handle & Lumber Company	Dec. 27, 1909	Massachusetts,	Ned W. Robbins,	Cambridge
Standard Oil Company of New York	Feb. 2, 1903	New York,	B. O. Foster,	Burlington
*Standard Talc Company	July 3, 1909	Maine,	Edward S. French,	Rochester
*Standard Talc Corporation	July 11, 1910	Maine,	John C. Fowle,	Rochester
Stanstead Granite Quarries Company, Limited.	Jan. 23, 1903	Canada,	William R. Howie,	Beebe Plain
*Stockwell Brothers Company	Jan. 10, 1908	Massachusetts,	Kiles P. Stockwell,	Hancock
A. L. Stone Manufacturing Company	Nov. 10 1911	Massachusetts,	A. L. Stone,	Chester Depot
E. A. Strout Farm Agency	July 8, 1907	Maine,	George P. Alexander,	Saxton's River
Sullivan Machinery Company	June 8, 1909	Maine,	R. P. McGrath,	Barre
(e) The Sulzberger & Sons Co. of America	Oct. 26, 1910	New Jersey,	Harold E. Whitney,	Brattleboro

W. Shelton Swallow Company	Aug. 30, 1910	New York,	Sherman R. Moulton,	Burlington
Swift & Company	Feb. 25, 1904	Maine,	John H. Williams	Rutland
The Texas Company	Apr. 29, 1911	Texas,	James E. Cashman,	Burlington
Henry Thermo-Electric Company	Jan. 26, 1910	Maine,	George B. Young,	Newport
Tim & Company	Feb. 11, 1907	New York,	Nellie L. LaBombard,	Rutland
The Towle Maple Products Company	Apr. 4, 1910	Delaware,	John Rickaby,	St. Johnsbury
Trimount Theatre Company	July 12, 1911	Massachusetts.	Edward Dana,	Rutland
B. Turk & Brother Company	Jan. 12, 1907	New York,	S. S. Richold,	Burlington
The Twin State Gas & Electric Company	Sept. 27, 1906	Connecticut,	E. M. Addis,	Brattleboro
Twitchell Lumber Company	May 3, 1911	Maine,	William J. Strong,	Vergennes
Underwood Typewriter Company	Oct. 24, 1910	New York,	C. H. Lyman,	Burlington
*The Union News Company	Oct. 11, 1909	Pennsylvania,	C. D. Purdy,	Rutland
The Union News Company	Feb. 8, 1911	New York,	Charles E. Purdy,	Rutland
The Union Pacific Tea Company	Feb. 18, 1903	New York,	A. E. Leggett,	Rutland
Union Photographique Industrielle Etablissements Lumiere & Jougla Reunis	Apr. 3, 1912	France,	George W. Marks,	Burlington
Union Publishing Company	Sept. 27, 1906	Massachusetts,	J. E. Cushman,	Burlington
*The Union Soapstone Company	Feb. 11, 1903	New Hampshire,	F. W. Atwood,	Chester
Union Typewriter Company	Apr. 4, 1912	New York,	J. E. Cushman,	Burlington
*United American Iron & Steel Company	Aug. 6, 1907	New York,	Joseph Mintzer,	Rutland
United Cigar Stores Company Agency	Apr. 20, 1912	New York,	J. E. Cushman,	Burlington
The United Construction Company	May 30, 1907	New York,	J. E. Cushman,	Burlington
United Shirt & Collar Company	Feb. 2, 1903	New York,	Walter H. Wilcox,	Fair Haven
United States Asbestos Company	May 7, 1906	South Dakota,	L. C. Grant,	Burlington
*The United States Endowment Bond Co	Aug. 21, 1907	New Jersey,	C. A. Barber,	Burlington
U. S. Quarries & Granite Construction Co	Feb. 19, 1907	Maine,	J. B. Campbell,	Barre
*United States Talc Corporation	July 25, 1907	Maine,	E. P. Jose,	Rochester

SCHEDULE SHOWING NAMES OF FOREIGN CORPORATIONS OTHER THAN INSURANCE, GUARANTY, RAILROAD AND INVESTMENT COMPANIES TO WHICH THE SECRETARY OF STATE HAD ISSUED CERTIFICATES PRIOR TO JULY 1, 1912, AUTHORIZING THEM TO DO BUSINESS IN VERMONT.—Concluded.

NOTE:—*Indicates withdrawal from State. For date thereof see following schedule.

	Date of License.	Chartered under laws of	Name of person designated under Sec. 781 Pub. Stat.	Residence.
Vail Light & Lumber Company	Feb. 18, 1903	New Hampshire,	Charles L. Howe,	Rutland
The Valley Grain Company	Jan. 30, 1903	New Jersey,	J. T. Moynahan,	Brattleboro
Van Camp Packing Company	Dec. 10, 1906	Indiana,	R. H. Parker,	St. Albans City
Varnum-Gilfillan Company	Oct. 17, 1911	Maine,	C. J. Gilfillan,	St. Johnsbury
The Vaughan Manufacturing Company	Jan. 19, 1912	New York,	Wilmer H. Shattuck,	White River Jct.
Vergennes Realty Company	July 2, 1909	New York,	Charles H. Strong,	Vergennes
*The Vermont & Arizona Copper Company	Mar. 9, 1903	Arizona,	H. S. Peck,	Burlington
*Vermont Clover Creamery Company	July 11, 1906	Massachusetts,	Mark Hicks,	Berkshire
Vermont Copper Company	Aug. 26, 1907	Delaware,	Harold M. Sumner,	Sharon
Vermont Land Conservation Company	May 3, 1911	Maine,	David A. Pingree,	White River Jct.
The Vermont Lime Company	Nov. 10, 1906	Massachusetts,	George W. Plumb,	Whitingham
Vermont Loan & Trust Company	Jan. 21, 1903	North Dakota,	F. B. Putnam,	Brattleboro
Vermont Lumber Company	Feb. 15, 1912	New York,	Ralph W. Putnam,	Putnamville
Vermont Power & Manufacturing Company	May 26, 1903	New Jersey,	C. G. Austin,	St. Albans
Vermont Quarries Corporation	Jan. 9, 1912	Maine,	George O. Kimball,	Hardwick
*The Vermont Scale Company	Sept. 22, 1903	New Jersey,	Carl B. Hinsman,	Rutland
Vermont Talc & Soapstone Company	Dec. 1, 1906	Maine,	Albert L. Stone,	Windham
Vermont Unfading Green Slate Company	Mar. 24, 1904	New Jersey,	J. Pinckney H. Adams,	Fair Haven
Veroming Lumber Supply Company	Nov. 12, 1909	Delaware,	Thomas W. Moloney,	Rutland
*The Victor Slate Company	Mar. 18, 1907	New York,	Timothy H. Kent,	Fair Haven
Wallingford Lumber Company	Aug. 9, 1907	New York,	Charles L. Howe,	Rutland City

J. L. Watchie Company	Jan. 30, 1903	Maine,	J. L. Watchie,	Lyndonville
George Webster Lumber Company	Apr. 29, 1911	New York,	Ora S. Webster,	Swanton
Western Express Company	Dec. 16, 1909	Wisconsin,	E. W. Savage,	Newport
Western Union Telegraph Company	May 5, 1903	New York,	M. J. Walshe,	White River Junction
Westinghouse, Church, Kerr & Company	Sept. 28, 1907	New Jersey,	J. H. Macomber,	Burlington
C. A. Whelan & Company	Sept. 24, 1910	New York,	Geo. J. McWilliams,	Burlington
*J. G. White & Company, Incorporated	Feb. 6, 1905	Connecticut,	S. W. Childs,	Rutland
Joseph H. White & Sons, Incorporated	June 1, 1906	Massachusetts,	W. O. Blood,	Swanton
White Mountain Telephone & Telegraph Co.	Mar. 13, 1908	New Hampshire,	Nelson Bailey,	Wells River
*White River Tavern Company	Oct. 5, 1908	New Jersey,	William E. Coleman,	Hartford
The Whitingham Lime Company, Incorporated.	Sept. 11, 1911	Massachusetts,	George W. Plumb,	Whitingham
The Williams Manufacturing Company	Mar. 7, 1906	Massachusetts,	Frank J. Milholland,	East Haven
E. C. Willison Company	May 25, 1906	Maine,	Charles G. Willison,	Montpelier
Willoughby Wood & Lumber Company	Aug. 7, 1905	Maine,	Frank P. Thrasher,	Sutton
Windham Light & Lumber Company	Nov. 5, 1907	Massachusetts,	A. V. D. Piper,	Jamaica
*Windsor News Company	Apr. 8, 1908	Massachusetts,	Charles W. J. Ephlin,	Windsor
A. L. Wisner & Company	July 1, 1907	Arizona,	M. H. Hughes,	Barre
*Walter A. Wood Mowing & Reaping Machine Company	Feb. 18, 1903	New York,	Frank L. True,	Rutland
The Woodsville Telephone Company	June 8, 1903	New Hampshire,	John Hay,	Bradford
*F. W. Woolworth & Company	Mar. 17, 1906	New York,	D. L. Baker,	Burlington
F. W. Woolworth Company	Feb. 23, 1912	New York,	D. L. Baker,	Burlington
*Wrought Iron Range Company	Apr. 4, 1907	Missouri,	I. H. LaFleur,	Middlebury

(a) Name changed from Fisher Chrome Tanning Company.
(b) Withdrew February 28, 1910—Re-registered December 13, 1910.
(c) Withdrew March 1, 1910—Re-registered June 1, 1910.
(d) Withdrew February 21, 1911—Re-registered November 1, 1911.
(e) Name changed from The Schwarzschild & Sulzberger Company of America.

SCHEDULE SHOWING FOREIGN CORPORATIONS THAT HAVE WITHDRAWN FROM THE STATE.

Name.	Date of withdrawal.
Aberthaw Construction Company	Dec. 31, 1908
American Chrome Tanning Company	Nov. 15, 1911
American Fork & Hoe Company (N. J. Corp.)	Feb. 27, 1911
American Trade Exchange, Limited	Prior to Feb. 1, 1907
American Veneer Company	Prior to 1906
Arnold Print Works	Feb. 15, 1911
The Baker Underwear Company	Prior to 1904
Barber Leather Company	Feb. 28, 1910
Batchelder & Snyder Company (So. Dakota Corp.)	Feb. 24, 1908
Batchelder & Snyder Company (Maine Corp.)	Feb. 28, 1910
Battenkill Lumber Company	Mar. 1, 1908
Bennington Water Power & Light Company	Feb. 19, 1908
R. Bliss Manufacturing Company	Prior to Mar. 12, 1904
Boston Dairy Company (Maine Corp.)	Nov. 7, 1911
Boston Dairy Company (Second Maine Corp.)	Jan. 6, 1912
Bowker Fertilizer Company (Mass. Corp.)	Prior to Feb. 1, 1904
Burlington Mills	Dec. 22, 1902
Wm. H. Burns Company	Feb. 2, 1912
The Capital Soap & Manufacturing Company	Nov. 1, 1908
Casein Company of America	Prior to Feb. 7, 1906
Claremont Creamery Association	Apr. 19, 1907
Coe Brass Manufacturing Company	June 29, 1912
E. Frank Coe Company	Prior to Jan. 26, 1906
Colonial Manufacturing Company	Feb. 26, 1909
Continental Marble Company	Prior to Oct. 3, 1906
Coos Manufacturing Company	Dec. 1906
(a) H. P. Cummings Construction Co. (Mass. Corp.)	Feb 28, 1910
James Cunningham Son & Company	Mar. 1, 1910
Curtis, Leggett & Company	Feb. 28, 1910
Dominion Express Company	Aug. 28. 1906
Eastern Talc Company (Mass. Corp.)	May 11, 1911
Elizabeth Copper Company	1906
(b) Federal Packing Company (Maine Corp.)	Mar. 1, 1910
E. C. Fisher Company	Feb. 1, 1912
The Fox-Becker Granite Company, Incorporated	Mar. 1906
G. A. Gane Shirt Company	Prior to Feb. 1, 1907
The Goodell Lumber Corporation	Mar. 1, 1912
Green Mountain Marble Company (Del. Corp.)	Feb. 10, 1912
Griffin Lumber Company	Feb. 12, 1910

H. P. Hood & Sons (N. H. Corp.)	Mar. 9, 1910
Huntington Maple Syrup & Sugar Company	Feb. 16, 1907
Hurd, Sherman & Company	Oct. 1904
International Shirt & Collar Company	Prior to Feb. 1907
Inter-State Company	Aug. 1, 1905
Johnson-Richardson Company, Limited (First Canadian Corp.)	Feb. 15, 1910
Judson Manufacturing Company	June 2, 1911
Katahdin Pulp & Paper Company	Prior to Feb. 1, 1906
Labaree Veterinary Medicine Company	Prior to 1906
Lafayette Cooperage Company	Aug. 26, 1911
Lake Shore Quarry Company	Prior to Feb. 1908
The Ley Construction Company	Feb. 27, 1909
C. H. Loveland Company	May 25, 1912
Lumiere North America Company, Limited	May 10, 1907
The Montauk Slate Company	Mar. 15, 1907
Charles H. More & Company, Incorporated	Prior to Mar. 24, 1906
Moretown Talc Company	June 25, 1910
National Fibre Board Company	Mar. 22, 1912
National Novelty Corporation	Feb. 14, 1908
New England Talc Company	1906
North Eastern Mining Company	Prior to 1906
Northern Telephone & Telegraph Company	Mar. 1906
R. C. Payson & Company	Prior to 1906
Peels Remedy Company	Prior to Mar. 1907
Penn Mica & Mineral Company	Prior to 1906
Peoples Tea Company	Apr. 27, 1909
Peoples Telephone Company	Mar. 26, 1912
Pilgrim Shoe & Rubber Company	June 15, 1911
(c) E. W. Pitman Company (Mass. Corp.)	Feb. 21, 1911
Postal Telegraph-Cable Company (N. Y. Corp.)	Dec. 31, 1909
Pownal Stone Company	1907
Purity Milk & Cream Company	Mar. 1, 1912
J. J. Quinlan & Company	Mar. 3, 1908
Readsboro Gold Mining Company	Prior to 1906
Russia Cement Company	June 10, 1908
Santa Clara Fruit Company (First Maine Corp.)	Prior to 1907
Santa Clara Fruit Company (Second Maine Corp.)	Nov. 16, 1911
Louis F. Shoemaker & Company	Mar. 1905
The Singer Manufacturing Company	Mar. 1, 1905
Smith Paper Machinery Company	Prior to Feb. 1906

The Alden Spear's Sons Company	Prior to June 24, 1907
Sperry & Hutchinson Company	Dec. 10, 1905
Standard Creamery Company	June 15, 1911
Standard Talc Company	Dec. 13, 1910
Standard Talc Corporation	Mar. 15, 1912
Stockwell Brothers Company	Oct. 1, 1910
The Union News Company (Pa. Corp.)	Feb. 6, 1911
The Union Soapstone Company	Feb. 29, 1904
United American Iron & Steel Company	Sept. 28, 1910
The United States Endowment Bond Company	Dissolved in 1909
The United States Talc Corporation	Oct. 24, 1910
The Vermont & Arizona Copper Company	Feb. 28, 1910
Vermont Clover Creamery Company	Apr. 8, 1909
The Vermont Scale Company	Feb. 15, 1911
The Victor Slate Company	Oct. 13, 1911
J. G. White & Company, Incorporated	Feb. 1, 1906
White River Tavern Company	Feb. 7, 1912
Windsor News Company	Feb. 28, 1910
Walter A. Wood Mowing & Reaping Machine Co.	July 21, 1909
F. W. Woolworth & Company	Feb. 21, 1912
Wrought Iron Range Company	Mar. 15, 1909

(a) Re-registered December 18, 1910.
(b) Re-registered June 1, 1910.
(c) Re-registered November 1, 1911.

SCHEDULE SHOWING NAMES FOR WHICH CORPORATIONS HAVE FILED REGISTRATION RETURNS AGREEABLY TO THE PROVISIONS OF NO. 117, ACTS OF 1908; THE LOCATION OF THE PRINCIPAL PLACE OF BUSINESS IN THIS STATE CONDUCTED UNDER SUCH NAMES; THE DATE OF SUCH RETURNS; THE NAMES OF THE SEVERAL CORPORATIONS SO REGISTERING, AND THE NAME OF THE STATE OR GOVERNMENT WHEREUNDER THEY ARE INCORPORATED.

Names under which business is carried on.	Location of principal place of business thereof in Vermont.	Date.	Correct corporate name of the corporation.	Incorporated under the laws of
Atlantic Packing Company.....	Burlington,	March 28, 1911	Consolidated Rendering Company,	Maine
B. & P. Express & Ice Company.....	Bellows Falls,	June 2, 1909	Bellows Falls Ice Company,	Vermont
The Bellows Falls Machine Company....	Bellows Falls,	March 22, 1912	Robertson Paper Company,	Vermont
Bellows Falls Tallow Company	Bellows Falls,	May 26, 1909	Consolidated Rendering Company,	Maine
Bennington Tallow Company.....	Bennington,	May 26, 1909	Consolidated Rendering Company,	Maine
The Brattleboro Garage	Brattleboro,	Nov. 23, 1911	(1)The E. R. Clark Automobile Co. of Vt.	Vermont
Burlington Rendering Company	Burlington,	May 26, 1909	Consolidated Rendering Company,	Maine
The Cambridge Transcript	Hyde Park,	June 7, 1909	Lamoille Publishing Company,	Vermont
E. L. Chandler Company	Orleans,	June 7, 1909	Parker & Young Company,	New Hampshire
Chelsea Electric Light & Bobbin Co.....	Chelsea,	Sept. 4 1909	Chelsea Electric Light & Power Co.,	Vermont
T. H. Chubb Rod Company	Post Mills,	Feb. 25, 1910	Montague City Rod Company,	Massachusetts
Consolidated Ice Delivery Company	Burlington,	May 18, 1909	(2)Consumers Ice & Coal Company,	Vermont
			Standard Coal & Ice Company,	Vermont
The Eclipse Refrigerator Works	Burlington,	May 28, 1909	The Baldwin Refrigerator Co.,	Vermont
Essex Fertilizer Company		June 3, 1912	Consolidated Rendering Company,	Maine
B. S. Gallup Lumber Company.....	Brattleboro,	June 7, 1909	(3)Parker & Young Co.,	New Hampshire
Goodell Granite & Marble Company.....	Burlington,	April 26, 1910	The Temple Brothers,	Vermont
Gotham Manufacturing Company.....	Rutland,	April 30, 1910	Tim & Company,	New York
Great Eastern Wall Paper Company,.....	Rutland,	June 22, 1909	The Tuttle Company,	Vermont

SCHEDULE SHOWING NAMES FOR WHICH CORPORATIONS HAVE FILED REGISTRATION REUTURNS AGREEABLY TO THE PROVISIONS OF NO. 117, ACTS OF 1908; THE LOCATION OF THE PRINCIPAL PLACE OF BUSINESS IN THIS STATE CONDUCTED UNDER SUCH NAMES; THE DATE OF SUCH RETURNS; THE NAMES OF THE SEVERAL CORPORATIONS SO REGISTERING, AND THE NAME OF THE STATE OR GOVERNMENT WHEREUNDER THEY ARE INCORPORATED.—Concluded.

Names under which business is carried on.	Location of principal place of business thereof in Vermont.	Date.	Correct corporate name of the corporation.	Incorporated under the laws of
Lang & Company	Lyndonville,	Oct. 13, 1909	(4) Parker & Young Company,	New Hampshire
Middlebury Hide & Tallow Company	Middlebury,	Sept. 28, 1910	Consolidated Rendering Company,	Maine
The Monarch Refrigerator Works	Burlington,	May 28, 1909	The Baldwin Refrigerator Co.,	Vermont
Montpelier & Barre Tallow Company	Barre,	May 26, 1909	Consolidated Rendering Company,	Maine
New England Fertilizer Company		June 3, 1912	Consolidated Rendering Company,	Maine
Parmenter & Polsey Fertilizer Co		June 3, 1912	Consolidated Rendering Company,	Maine
Pioneer Granite Works	Montpelier,	June 15, 1909	The Temple Brothers,	Vermont
Proctor Telephone Company	Proctor,	Sept. 12, 1911	Vermont Marble Company,	Vermont
Rutland Ice Company	Rutland,	Sept. 11, 1911	The Combination Cash Store Co.,	Vermont
Rutland Tallow Company	Rutland,	May 26, 1909	Consolidated Rendering Company,	Maine
St. Albans Tallow Company	St. Albans,	May, 26, 1909	Consolidated Rendering Company,	Maine
Swift's Lowell Fertilizer Co		June 3, 1912	Consolidated Rendering Company,	Maine
Union Co-operative Store	Barre,	May 7, 1910	Co-operative Assn of Consumption,	Vermont
White River Hide & Tallow Co	White River Jct.,	Sept. 28, 1910	Consolidated Rendering Company,	Maine
Woodstock Inn	Woodstock,	May 25, 1909	Woodstock Hotel Company,	Vermont

(1) Registration returns also include A. B. Clapp, L. D. Taylor, R. L. Greene and C. A. Boyden all of Brattleboro.
(2) Registration returns also include Lawrence Bartley of Burlington.
(3) Registration returns also include B. S. Gallup of Brattleboro.
(4) Registration returns also include Sherburn Lang of Lyndon.

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BIENNIAL REPORT

OF THE

Commissioner of Taxes

OF THE

STATE OF VERMONT

FOR THE TERM ENDING

June 30, 1912

IN TWO PARTS

PART II

RELATING TO GRAND LIST AND LOCAL TAXATION

THE TUTTLE COMPANY
PUBLISHERS VT. PUBLIC DOCUMENTS
Rutland, Vermont
1912

Report

OF THE COMMISSIONER OF TAXES FOR THE BIENNIAL TERM ENDING JUNE 30, 1912

PART II.

Relating to Grand List and Local Taxation.

To the General Assembly of the State of Vermont:

Under the provisions of No. 38 Acts of 1910, reports relating to the grand list and taxes raised in towns, cities, school and fire districts are now made to this department instead of to the Secretary of State as previously required by statute.

In order to segregate so much of my report as relates to corporation and inheritance taxes from that portion relating to grand list and local taxation, I have assembled in part two all data and suggestions relating thereto.

GENERAL TAX LAWS.

As already shown in the introduction to Part I. of this report, our general scheme of raising state and local taxes from sources entirely segregated is fundamentally correct.

As therein stated, in 1906 the General Assembly adopted a joint resolution authorizing the appointment of a bi-partisan tax commission of six members to investigate the subject of taxation. The language of said resolution being in part as follows:

> "Said commission shall thoroughly investigate the subject of taxation * * * and shall make report thereof to the governor, with such recommendations as it may consider are best adapted to remedy the evils of our present system of taxation."

Our general system of taxation was unanimously approved by such commission in the following language:

> "Our system of taxation broadly stated is this: The listers of each town appraise property at its value and set the same in the grand list at one percent of the appraisal. Polls are set in the grand list at two dollars.

> The grand list is composed of these two items. State and municipal taxes are assessed on this grand list. State school and state highway taxes are annually paid by each town to the state treasurer, and are redistributed in a manner that is intended to relieve to some extent the tax burdens of the poorer towns. Public utility corporations, insurance companies, and savings banks and similar institutions are subject only to the payment of taxes and fees to the state. For the last few years sufficient revenue has accrued to the state from these sources so that no direct state tax has been levied, excepting the school and highway taxes just mentioned. This results in a practical separation of the sources of state and municipal revenues. We believe this general system is as well adapted to our needs as any found elsewhere."

The report of such commission made it clearer than ever before stated in similar reports, that while some features of our local tax system ought to be modified or abolished, the major portion thereof ought to be retained.

The commission did not criticise that part of the system whereby we raise our state revenue; nor that part whereunder real estate is required to be appraised "at its just value in money"; nor that part whereunder goods, wares, merchandise, stock in trade, lumber, wood, live stock and other chattels are likewise required to be appraised at their "value in money"; nor that part of our law subjecting such real and personal property to local rates fixed by the municipalities wherein the same are taxed. But it did criticise the manner in which such appraisals were made; the great laxity or entire disregard on the part of many listers touching the execution and contents of inventories; and the methods employed in making up the grand list. Such commission also discussed the various evils of double taxation, offsets, and the high rate at which money, loans and credits are assessed when set in the grand list.

LEGISLATION.

Although little constructive legislation relative to general taxation was adopted in 1908, the commission's report so illuminated the subject that beneficial results have already resulted therefrom in the form of legislation, and a better and more intelligent comprehension of our needs.

The legislature of that year devoted much time and attention to measures effecting local taxation in an unsuccessful attempt to make radical changes therein touching offsets; the

establishment of a low flat rate on money, loans and credits; and the creation of a tax commission with plenary powers.

The legislature of 1910 was however able to pass several acts calculated to remedy some of the defects due to lax administration, and to provide better and more just methods for the assessment of property and the collection of taxes thereon. It also conferred upon the undersigned certain supervisory powers and duties relating to taxation, as shown by sections two to five of No. 38, Acts of 1910, which are as follows:—

> "SEC. 2. Said commissioner shall annually in the month of March call meetings of the listers to be held at such places and at such times as said commissioner shall designate, for the purpose of instruction touching the requisites of a legal tax inventory and a valid grand list; also touching the law governing their official duties, and the appraisal and listing of the various classes of taxable property.
>
> SEC. 3. Said commissioner may examine any inventory in the hands of listers, shall from time to time confer and advise with them touching their official duties, shall furnish them printed instructions and directions relating thereto, and shall issue such bulletins as in his judgment will aid in executing the law. In case any board of listers or members thereof so request, said commissioner shall in writing or otherwise furnish such information as he shall deem pertinent.
>
> SEC. 4. Said commissioner shall collect such data and information touching methods of taxation and exemption therefrom, and the work of listers in the various towns as he shall deem advisable.
>
> SEC. 5. Listers shall render such assistance, give such information and make such returns to said commissioner in relation to the subject of taxation as may be by him required of them."

DEFECTS IN PRESENT SYSTEM.

The segregation of sources from which state and municipal revenues are derived, the general scheme of taxing corporations and inheritances, and the taxation of real estate and personal chattels are generally approved by our citizens and are in accord with the modern methods of taxation.

Our system of taxing real property, at a rate fixed by the municipality wherein it is located and upon its appraised

valuation, is employed in all other states. No more satisfactory method of taxing real property has thus far been enacted into law.

Our system of taxing tangible personal property consisting of goods, wares, merchandise, manufactured or quarried products, minerals, wood, lumber, live stock and other chattels, upon the appraised valuation thereof and at the same rate as real estate, is likewise employed in other states. The feature of exempting such property from taxation on account and to the amount of debts owned by the taxpayer has in many states been wholly discarded or substantially modified.

Nearly all complaints touching the methods above mentioned are not based upon unjust or defective laws, but arise from maladministration, lax enforcement or non-enforcement of existing laws. Under-valuation of taxable property has resulted in ununiform, inequitable and unfair appraisals, in the various towns and cities. While such ununiform valuations are in part due to an inevitable variance in the judgment of listers, the greater part thereof are intentionally made in order that the municipality wherein the property so appraised is located may pay a smaller amount of state school and state highway taxes than a full valuation of property would require. If these two taxes were abolished and some other method of aiding the smaller towns in maintaining schools and highways were substituted in lieu thereof, the reason would no longer exist for such conspicuously low and ununiform appraisals.

For several years our method of taxing money, loans and credits has been under discussion in this state as it has in many of our sister states. Our present method in this respect is certainly open to severe criticism, and operates to the serious disadvantage of towns and cities as well as the individual taxpayer and borrower. Our offset law is likewise subject to much drastic criticism.

Listers' Meetings.

Under the provisions of the statute last quoted, the undersigned, during the month of March in 1911 and 1912, held twelve listers' meetings consisting of one evening and two half-day sessions,—all of which were well attended by listers.

The statute requires such meetings to be held during the month of March. Heretofore it has been impossible to call the first meeting of listers earlier than the Monday next after the annual town meeting. Four meetings being the maximum number that can be held in any week, the total number was there-

fore limited to twelve. These were held at the most accessible points to the listers summoned thereto,—nearly all being held in shire towns.

Listers.

The interest taken in these meetings by listers, and their readiness to perform all their official duties in the best possible manner *under existing circumstances,* are worthy of special mention and commendation. I am convinced that a great majority of these officials are anxious to do everything within their power to obtain legal tax inventories and a valid grand list. Prior to 1911 there was no official having authority to act in the premises, to whom they could apply in their official capacity for assistance, advice or information.

Local conditions are and for many years have been such, that listers seldom have the hearty moral backing of their townsmen in support of their valid official actions. Boards of civil authority, often without just cause or through ignorance fail to sustain the listers in the correct performance of their duties. In some towns, listers are *expected* to undervalue property in order that their town may pay a smaller amount than it otherwise would, in the form of state school and state highway taxes. These last named conditions will, to some extent, doubtless continue to exist until such time as the state school and state highway taxes are abolished and some new source of supplying such funds substituted therefor.

Compensation of Listers.

Many towns neglect to pay suitable compensation to their listers. No other town official has more important functions to perform than a lister. The very nature of his duties requires that he be a man of excellent judgment touching the value of property; that he be a just and fair man who will give every taxpayer a square deal; that he be a man of ability and training able to thoroughly understand the many provisions of our tax law; that he be a person capable of assisting taxpayers in preparing their inventories; and that he be a man of sufficient business ability to make up the abstract of individual lists and the grand list in compliance with the statute.

The average compensation voted listers does not exceed that of the average manual laborer who would have no ability to perform the duties of such official position. In the interest of progress in matters of taxation, it is respectfully submitted that the General Assembly should fix a minimum per diem for

listers, graduated upon the size of the grand list, the population of the various towns, and the town's ability to pay for such service. In this manner towns having small populations and grand lists would be relieved from any unfair burden in this particular, while the larger and more populous communities would be more likely to secure competent listers.

Frequently the most competent lister on the board will say to the undersigned. "This is my last year; I can't afford to take the office again at the pay I am getting." Upon inquiry he will tell you that he gets only $1.50 per day and has to furnish team and keep therefor. If this same man and one additional horse worked on the highway under employment of the highway commissioner, no serious objection would be made to his receiving $3.00 to $4.00 per day. Is the additional horse worth $1.50 to $2.50 per day or is the man underpaid as lister?

Defective Grand Lists.

Prior to 1911 many grand lists were rendered invalid because listers had through ignorance omitted to observe some mandatory requirement of the statute,—e. g., the failure on their part to file a proper abstract of individual lists. Our Supreme Court has several times decided that such failure renders the entire grand list invalid and all taxes thereon assessed absolutely void. Another equally fatal shortage on the part of listers was their omission to double the lists of taxpayers who made no tax inventories, or whose inventories if otherwise properly filled out were not signed, or not verified by oath.

By No. 45, Acts of 1910, the "doubling" of individual lists was eliminated, and the present more practical method of listing taxpayers, who file defective inventories or none at all, substituted therefor. It can be said without fear of successful contradiction that more individual lists were rendered absolutely void on account of the last mentioned shortage than from all other causes combined.

Even the present method of listing a taxpayer who returns no inventory or whose inventory is unsigned or not verified by oath, is too complicated to be undertaken by the average lister, and hence the recommendation hereinafter contained to modify the statute in this regard. Unless listers can make an absolutely valid grand list for their towns, the payment of no tax assessed thereon can be enforced by legal procedure. Furthermore if listers make a valid town grand list but fail to properly appraise and set therein the taxable property and polls of taxpayers subject to taxation, no tax assessed upon such individual lists can be so enforced.

Important Functions of Listers.

The two most important functions required of listers are the production of a town or city grand list, made up in strict compliance with the statutes; and of individual lists made up in like manner. In order to enforce a tax against the individual taxpayer two things must be made to appear—first that his list is made up as the law directs; and secondly that the grand list of the town or city wherein such tax is assessed was likewise made up. Failure in either of these respects precludes the enforcement of taxes by legal process, and hence every legislative provision consistent with reasonable protection to the taxpayer should be made to simplify the work of listers in this regard.

Legislative Policy of 1910 Should Be Continued.

The policy of the General Assembly of 1910 to strengthen so far as possible by legislative acts, the certainty of obtaining in each town and city an absolutely valid grand list and of legally setting therein all taxable property and polls—should be continued and enlarged until the simplest methods consistent with safe administration are attained.

Our laws should be so framed that the municipality assessing a tax against a taxpayer therein, should not be handicapped in its collection thereof by *unnecessarily* arbitrary requirements. Every resident thereof having property taxable therein is required by law to contribute his just proportion of the funds necessary to the maintenance of its municipal functions, and should not be allowed to side-step just taxes on account of *useless technicalities* heretofore existing

Procedure When No Tax Inventory Is Returned.

No. 45, Acts of 1910, amending Section 561, P. S., should be amended so as to include all persons who fail to file inventories whether such failure be *wilful* or *otherwise*. This act should be further amended so as to permit listers to use the quadrennial valuation of real estate in making up the list thereunder instead of a new appraisal thereof as now required. In the case of Smith vs. Stannard, 81 Vt. 328, it was held by the Supreme Court that the quadrennial valuation of real estate should not be used, and that a new appraisal thereof should be made.

The procedure under this section of the statute, which originally provided for doubling a taxpayer's property has ever since its adoption, been *so complicated* that few listers have dared to undertake the task of proceeding thereunder, and have

therefore accepted *defective inventories* rather than to undertake the proper enforcement of the law.

The statute should also be so amended that the notice specified in Section 563, P. S., could at the option of the listers be delivered to the taxpayer personally, left at his last and usual place of abode within this State, or mailed postage prepaid to his last known postoffice address.

There is great need of simplifying such procedure so that the law may be easily administered by the average lister. Heretofore listers have shrunk from attempting its use on account of its complexity, and in more instances than from any other single cause have thereby failed to make valid individual lists.

Improved Conditions.

Conditions existing in and prior to 1908, due to the acceptance by listers of unsigned and unsworn inventories, have greatly improved during the past two years,—such improvement being largely due to the law in this regard being brought to the attention of listers. The penalties therein provided doubtless have had their influence, but the most potent factor has been knowledge on the part of listers and taxpayers that the law requires tax inventories to be subscribed and sworn to.

Vacancy in Office of Lister.

Section 3426 P. S., as amended by No. 107, Acts of 1910, should be amended by providing that if a vacancy occurs in the office of lister between the first Tuesday and the twenty-fifth day of March, such vacancy may be filled at a special meeting legally warned for that purpose,—the warning therefor to be posted in three or more public places in the town at least six days prior to such special meeting. If for any reason a vacancy occurs in the office of lister on or after the 25th day of March, or if a vacancy theretofore occurring has not been filled at a special meeting called for that purpose, selectmen may by appointment fill such vacancy until the next annual meeting after the occurrence thereof.

Extension of Time.

As already shown, failure to file the abstract of individual lists in the town clerk's office, within the time specified by statute, invalidates the grand list made up therefrom and the taxes thereon assessed. The dates for filing such abstract range from April 25th to May 25th, depending upon the population of the

town or city wherein the abstract is filed. The listers in most towns are able to complete such abstract on or before the date specified by statute. In others, on account of the volume of work to be performed, or on account of unforeseen delays beyond their power to prevent, the abstract cannot be completed within the allotted time. Failure to complete the grand list within the time prescribed by statute also produces a like result. I therefore suggest that some provision be made for granting an extension of time within which such abstract is required to be filed, and the grand list is to be completed. No logical reason exists for sacrificing validity or accuracy in such an important document, to save the short delay or small expenditure of money occasioned by such extension. These dates are now arbitrarily fixed by the General Assembly upon the basis of population, without any consideration of actual conditions in the various towns, and no variation therefrom can be made without rendering the grand list and tax bill absolutely void as to every taxpayer therein listed.

In other words the entire revenue of towns, cities, villages, school and fire districts are at least temporarily jeopardized by the inability of listers to complete their work on or before a date arbitrarily fixed by the General Assembly. The method now in existence for legalizing an invalid grand list should not be resorted to, except in cases where it is subsequently discovered that such list is invalid. If the trouble is foreseen, there ought to be some adequate method of averting it. The time honored axiom "An ounce of prevention is better than a pound of cure" applies with great force to this situation.

To the end that no taxpayer should escape contribution of his just proportion of the funds necessary to support the municipality wherein his property or poll is taxable, listers should have authority to add to the abstract of individual lists or grand list, any and all taxable polls and taxable real or personal estate omitted therefrom, that were on the first day of the preceding April taxable in their town—and to eliminate therefrom all polls and real or personal property erroneously set therein. They should likewise be authorized to make corrections therein both in form and substance. Such rectifications should be upon notice, with the same right of appeal therefrom as if they originally appeared in the abstract of individual lists.

Deductions on Account of Debts Owing.

The matter of abolishing offsets has for several years been seriously discussed, and several unsuccessful attempts have been made to repeal or modify the present law. During the past four

years there seems to have sprung up among our citizens a stronger conviction than ever before that something must be done to limit the scope of the law.

When our offset law was originally enacted, conditions were essentially different from those of the present time. Then there were comparatively few banks,—now we have in this State one hundred and one national and State banks, none of which are subject to local taxation; then most loans were made of local parties,—now there are few loans made by one individual to another; then if A claimed an offset on account of indebtedness to B, there was a reasonable probability that B would be taxed on such indebtedness,—now there is little prospect thereof; then there were comparatively few large manufacturing, commercial or trading institutions—now they are numerous; then police, fire and health protection was practically unknown—now all of our larger towns and cities are thus protected.

At the present time, especially in our cities, large sums derived from taxation are annually expended for fire and police protection of personal property which is relieved from taxation under our offset law, e. g., stocks of merchandise, manufactured products, lumber and other raw materials. Is there any logical reason why such property should not bear its just proportion of the expense of such protection; of keeping in repair and lighting the highways and streets over which it is transported without toll; of supporting the poor and indigent that congregate in such municipalities; of maintaining suitable sanitary conditions in such communities; of educating the children of those employed in the production or distribution of such property; and of maintaining in general the municipal functions of the town or city wherein such property has its situs? Are not such expenditures incident to the business in which such property is employed, as much as fire and liability insurance?

Should not such expense be apportioned among the various taxpayers, according to the valuation of personal as well as real estate, giving to each such reasonable concessions in the form of exemptions as will relieve from unjust and unreasonable hardships?

Why should the offset law be longer continued in its present form, casting an increased burden of taxation upon real estate, and relieving therefrom large accumulations of tangible personal property used in lucrative business that enjoys such protection?

The undersigned believes and therefore suggests that the actual workings of the offset law are fully understood by our

people. This law was originally intended to assist the taxpayer of slight financial ability. In its present form, instead of relieving taxpayers of the last named class, it assists those having ability to obtain liberal credit to escape taxation on much if not all of their personal property; and leaves the real estate owner and the taxpayer of small or moderate means who cannot obtain credit, or who has no indebtedness, to pay the greater portion of all direct taxes. Many well-to-do taxpayers derive the real benefits of the system, while persons for whose benefit it was enacted are bearing a burden which the law intended to relieve.

Aggregate Deductions.

For the even years 1900 to 1910, also the years 1911 and 1912, the aggregate valuations of personal property set in the grand list, and the aggregate deductions on account of debts owing were as follows:—

	Personal property actually taxed.	Total deductions for debts owing.
1900	$40,881,676	$27,177,289
1902	41,936,454	27,255,281
1904	41,525,354	29,119,931
1906	42,953,812	30,924,653
1908	43,369,964	31,772,544
1910	45,106,982	32,734,945
1911	46,046,602	34,680,746
1912	45,049,032	32,965,399

Prior to 1911 considerable confusion existed in the manner of reporting deductions and consequently the reports for those years are somewhat inaccurate. Theretofore the grand list books contained no columns for tabulating such deductions—a condition that would tend to lessen the amount reported.

On the other hand many reports included the total amount of indebtedness set down in the individual tax inventories, instead of the amounts actually deducted on account thereof—a condition that tended to augment the amount deducted. Such *indebtedness* does not represent the total *deductions* on account of debts owing.

If B owns taxable personal property appraised at $600 and owes $300, his deductions on account of such indebtedness would be $300. If he owes $1,000, his deduction would not be that amount. He has only $600 of taxable personal property, and consequently the largest deduction which could be made him under our offset law would be the full amount of such personal property. His deduction would therefore be $600—not $1,000.

During the past two years, extraordinary care has been taken both by listers and this department in ascertaining and reporting such deductions.

In every town and city the total amount of personal property set in the grand list and the aggregate deductions therein on account of debts owing, equal the appraised valuation of all personal property before any deductions were made, thereby verifying the accuracy of the figures representing deductions. In this manner it is correctly ascertained that the deductions in 1911 aggregated $34,680,746, and in 1912 $32,965,399—the decrease during the last year being $1,715,347.

Such decrease of substantially one and three-fourths millions, unmistakably shows that listers are endeavoring to minimize the evil effects of our offset law.

Abuses.

Conditions now and heretofore existing are not to any considerable extent due to wilfully lax administration of the law on the part of listers. They doubtless execute the law to the best of their ability. Nearly every lister is a layman and has had little if any experience in conducting investigations of any kind, calculated to bring out the truth from interested and hence reluctant sources.

Little blame can be placed upon those officials as a class. They often say, "We don't believe he (meaning the taxpayer) owes that debt—but he has sworn to it. How can we disallow it?" The answer to such an inquiry is therein furnished; but the average lister naturally lacks the moral stamina necessary to act upon his belief and disallow such offset. According to his own admission the lister doesn't believe that the taxpayer actually owes the debt. That being so, it is his duty under the provisions of No. 45, Acts of 1910, to disregard the entire tax inventory—such statute being in part as follows:

> "If the listers *believe* that an inventory does not contain a full, true and correct statement * * * of debts owing by him on account of which he claims a deduction, said listers shall ascertain as best they can the amount of the taxable property of such person, and set the same in the grand list at its value in money."

A list made up under the statute just quoted would include the full amount of taxable personal property owned by the taxpayer, because *no offset* can be allowed to anyone unless his inventory is made out in accordance with the statute, nor unless

the listers *believe* it contains "a full, true and correct statement of the taxable personal property of such person or of debts owing by him" etc.

On one hand is the *belief* that the taxpayer does not owe the debt in question; on the other hand is the taxpayer's sworn statement that he does owe it. Furthermore the listers and the taxpayer are citizens of the same town—perhaps personal friends —considerations that often cause litigants to excuse an otherwise satisfactory juryman from sitting on a panel.

In addition there is the indifference and lack of moral support on the part of townsmen; the fear that the board of civil authority may on appeal overturn their decision; the absence of any representative of the town to urge them to discard the inventory; the uncertainty that the town agent will support them; the almost universal practice throughout the State of accepting such inventories; and lastly that any action on their part indicating their disbelief in the inventory must be upon their own initiative. Is it to be wondered at that the average man shrinks from initiating such a step and from acting on his belief?

Corroborative Evidence of Indebtedness.

Theoretically and in fact, the board of listers in the decision of questions relating to offsets is acting in a judicial capacity, and are sworn to the faithful performance of their duties. But is not the performance of their duty under the statute in question so gigantic in its proportions, so thoroughly initiative in its character, so uncertain in its results, that the legislature should forthwith shift the burden from their shoulders onto taxpayers, in case the system of offsets is to be longer continued? Why should not the taxpayer, in addition to his own declaration in the inventory be required to furnish some corroborative evidence of his indebtedness?

For the purpose of illustration, let us assume that a merchant has a stock of goods whose cash value is $25,000; that he reports in his inventory indebtedness aggregating or exceeding $25,000—a good part or all of which is due to non-resident creditors; that the tax rate in his town is 180 cents on the dollar; and that his offset is allowed in full.

The town is thereby deprived of $450 in taxes on property located within its borders, that would be therein taxed were it not for his alleged indebtedness. The entire transaction necessary to avoid the payment of such $450 is *simplicity itself,* and consists of a declaration in his tax inventory that he owes

$25,000 or more to non-resident creditors,—most if not all of whom may be unknown to the listers. In practice there is no investigation or corroboration of the statement, either as to the amount of the alleged indebtedness nor as to its validity. The entire transaction affecting the $450 item is based upon the *uncorroborated* and *uninvestigated statement* of the merchant. In legal effect, the merchant reaches into the town treasury and withdraws $450 town funds because of his alleged indebtedness.

Suppose our present statute were to be amended so as to provide that hereafter all owners of taxable personal property should pay taxes on the full value thereof; that such taxpayers, as were on the first day of April indebted to any person or persons wherever domiciled, should be entitled to receive a rebate on account of such indebtedness; and that selectmen should have power to draw orders on the town treasurer for all sums due thereunder,—would it be reasonable to suppose that the aforesaid merchant, upon his own uninvestigated and uncorroborated statement containing no details touching the character of the indebtedness, the consideration therefor, or the date whereon it was incurred, would be permitted to withdraw from the treasury of his town every penny of taxes on his personal property? If not under such a statute, why should he be longer permitted to do so under our present statute?

Carrying the illustration a step further, let us assume that this same merchant has on the order of the overseer of the poor, furnished provisions and other necessaries to town paupers in his town to the amount of $450; that his unitemized account simply shows the total amount furnished each person or family, would any town official authorize payment thereof? If not, why should taxpayers in general be allowed the unprecedented privilege of exempting a part or all of their property from taxation upon their own uncorroborated declaration?

To further continue the present loose methods, so long employed in our offset system, would show a lack of ordinary business sagacity in matters of taxation.

Restrictions Suggested.

Heretofore no limitation has been placed on the kind of indebtedness that may be used in offset. It would seem just and reasonable that no deductions should be allowed on account of indebtedness incurred for or on account of *non-taxable* property.

Hitherto no attempt has been made in this State to tax the cash values of life insurance policies. They have been treated as exempt from taxation and placed in the same catagory with

savings bank deposits, except in the matter of offsets. Why should not the aggregate amount of all such cash values, like savings bank deposits, be deducted from total indebtedness in case the taxpayer claims an offset?

In determining the amounts of deductions allowed on account of debts owing, it would also seem just and reasonable to exclude all indebtedness owed on account of insurance premiums.

Loss of Taxes on Lumber and Wood.

Many towns suffer serious loss in taxes on account of the cutting and removal of lumber and wood, and some legislation ought to be enacted to remedy the same.

Originally trees are a part of the real estate and are taxed as such before they are severed from the soil. In many towns one of the most serious conditions arising under our offset law is the entire loss of taxes on lumber, logs and wood as soon as they are so severed. Foreign corporations and local dealers own large tracts of wood land in this State. Whenever there is a large depreciation in such real estate by reason of the cutting or removal of timber, application is made to the listers to reduce the quadrennial appraisal thereof; and if the listers adjudge there has been such depreciation they are compelled by law to make such reduction. Most of these owners are indebted in large amounts to resident or non-resident creditors, and thereby deduct the entire valuation of the timber thus severed from the real estate. In other words, the real estate valuation is reduced on account of such cutting; the valuation of the products is entirely wiped out by local or foreign indebtedness not taxable in the town or elsewhere in this State; and the town receives a smaller amount in taxes than when the timber was standing. Such conditions have already become intolerable in some towns, and should receive immediate attention.

An amendment to our statute providing that no offset should be allowed against the stumpage valuation of wood and lumber grown in this State, would partially remedy existing conditions.

Limitation of Offsets.

The purpose of this discussion is not to advocate the abolishment of offsets, but rather to advocate limiting the amount of exemption that any taxpayer may have on account of debts owing, in order that all may contribute a just proportion of the funds necessary to support the government of the municipality

wherein they reside or have taxable property,—taking into consideration the benefits enjoyed and the taxpayer's ability to contribute.

Our system of taxing railroads now in vogue for thirty years is an excellent and practical illustration. No offsets or other exemptions are allowed in railroad taxation, notwithstanding nearly every railroad is owing large amounts. In such system, the ability of the owner to pay taxes, and not the extent of its indebtedness, is the criterion.

While stocks and bonded indebtedness of many railroads extend into the millions, there are numerous railroads in this State whose stocks and bonds are no greater than manufacturing, mining, quarrying and commercial companies whose ability to pay taxes exceeds that of railroads. It would therefore seem just and reasonable that in taxing such private interests, their ability to pay should not be lost sight of, because of the fact that they are indebted in substantial amounts.

It is therefore respectfully submitted that exemptions on account of debts owing should not exceed in amount a certain fixed sum. The size of such exemption is not so important as taking the first step in this much needed reform.

There can be no reasonable doubt that the legislature has power to limit the amount of any exemption it may see fit to make.

We already have statutes of like import that have been in existence for many years, e. g.,—those exempting household furniture not exceeding five hundred dollars in value—provisions necessary for the consumption of the family for one year —live fowls not exceeding twenty dollars in value—sheep, cattle, horses and swine not more than four months old—hay and produce sufficient to winter out the taxpayer's live stock—pleasure wagons not exceeding one hundred dollars in value—manufacturing establishments exceeding one thousand dollars in value when the town so votes—buildings owned by fraternal organizations whose valuation does not exceed ten thousand dollars, in case the town so votes.

A certain town in this State had in 1911 a grand list of $1,433.73; its real estate was appraised at $128,925; and its taxable personal at $47,614.25. Twenty-nine taxpayers therein claimed deductions aggregating $38,166.90,—leaving for taxation personal estate appraised at $9,447.35. Of twenty-nine taxpayers having the aforesaid deductions, one foreign lumber dealer offset all of its personal property aggregating $28,719.55, on account of indebtedness to foreign creditors; and the re-

maining twenty-eight had deductions aggregating $9,447.35,—the largest of such individual deductions being $865. In addition to the aforesaid deductions, said company claimed and obtained a reduction in the appraised valuation of its real estate on account of the removal of said timber. Had our law provided that no personal property exceeding one thousand dollars in amount should be exempted from taxation on account of debts owing, every resident taxpayer in that town would have had the benefit of the offset, but the lumber company would have been required to pay taxes on all but one thousand dollars of its personal property. In other words the grand list of that town would have been increased $277.19 on account of such personal property, making it $1,710.92 instead of $1,433.73.

Assuming the tax rate therein to have been $1.50 on the dollar, the amount raised therein on the smaller grand list would have been $2,150.69. To have raised the same amount on the larger grand list, the rate would have been approximately 125 6-10 cents on the dollar, and the lumber company would have been required to pay $348.43 on account of its personal property that was exempt under our present law, and the aggregate taxes of all other taxpayers in town would have been reduced a like amount.

Considering such company's ability to pay in comparison with that of the inhabitants of such town; the fact that the town maintained the public highway used in summer and winter by such company; and the possibility that such town might be required to expend more or less for the support or care of indigent persons employed by such company in its lumbering transactions;—could it be fairly urged that it would be unreasonable or unjust to said company to pay such a tax?

The instance last cited is not peculiar to the town wherein it occurred. Many towns are thus afflicted. Even our largest towns suffer from the same causes.

Collection of Taxes.

During the past thirty years, little if any progress has been made in the method of collecting taxes. In case the town so votes, and the tax bill when made out is turned over to the town treasurer for collection, those who pay within ninety days from the date of notice are allowed a discount of four per cent on all taxes other than State and county taxes.

Under our present system of assessing and collecting local taxes, towns and other municipalities realize only ninety-six

per cent of all taxes assessed and paid within the time prescribed by statute other than State school, State highway and county taxes.

It certainly would be less complicated to assess taxes at rates which would produce needed revenue; and for default in payment thereof to impose a substantial penalty as suggested by the aforesaid commission. Under the present system there are no increasing penalties, and consequently the taxpayer incurs no additional burden by deferring payment. As a practical matter he is saving interest on the full amount of his taxes for such length of time as the constable permits the same to remain uncollected.

Under the system last suggested, he would be paying at the rate of twelve per cent interest for each period of extension. His natural inclination would be to avoid such penalties.

Would it not be better to require every taxpayer to pay within some specified time the full amount of taxes assessed against him; and in case he fails to do so, to impose a penalty therefor.

The 1908 report of the Commission on Taxation made the following recommendation:—

> "We thing better results will be attained if some provision is made whereby a certain per cent shall be added to all taxes remaining unpaid after a certain time; and we recommend the enactment of a law repealing all existing provisions on this subject and providing that to all taxes remaining unpaid for the first sixty days or any part thereof after the expiration of the time fixed for the payment thereof, a penalty of two per cent of the tax be added; that for all taxes remaining unpaid for a further period of sixty days, or any part thereof, an additional two per cent of the tax be added, and that for each delay of thirty days, or fraction thereof, after the expiration of the second sixty day period, one per cent of the amount of the tax be added; and in all cases, where the tax is collected by a collector upon the treasurer's warrant, the same fees be paid to the treasurer and collector respectively, as are now provided by law."

Poll Taxes.

Owing to the lapse of time between the first day of April and the date whereon taxes fall due, many towns having an industrial population are unable to collect a large per cent of

their poll taxes. This loss could be avoided by having separate columns for poll taxes in the tax bill, and requiring payment thereof to be made within a limited time after the completion of such bill—giving the treasurer authority to issue his warrant for the collection of any tax not paid within the time prescribed by statute.

Tax Warrants.

The treasurer of the town or other municipality, being the financial officer thereof, should at all times and subject to the direction of the board of selectmen or board of trustees, have control of the collection of unpaid taxes and power to issue individual warrants against delinquent taxpayers, to be executed and returned within such time as he shall therein specify.

A warrant thus issued would be much easier to serve and produce a deeper impression upon the delinquent, than if his name with many others were inserted in a warrant under which the constable may delay collection for six years. In case a warrant should be returned unsatisfied, the law should further provide that additional warrants may in like manner from time to time be issued until the tax therein specified, including penalty and costs, shall have been fully paid.

Suitable compensation with a fixed minimum charge should be allowed for serving such warrant,—the same being added to the taxes and penalties therein specified. When collected such compensation should be retained by the officer serving such warrant.

Under such system the treasurer would not be required to issue a warrant against every delinquent taxpayer; and whether collection should be attempted by warrant, trustee process or attachment of property in the manner provided in Number 51, Acts of 1910, would be left to the discretion of the treasurer.

Such delinquent taxes are in practical effect so many unpaid accounts due from the various taxpayers to the municipality,—part of which are first liens on property, and others immediately enforceable under a process whereon the body of the taxpayer can be arrested.

If these several amounts were owed to a private concern instead of a municipality, would it make a list thereof and place them beyond its control by turning them over in bulk to an officer to collect, when and as he sees fit? Would not the private concern make every reasonable effort to collect such delinquent accounts and from time to time place in the hands of a

sheriff or constable proper legal process against such delinquents as it deems should be immediately forced to pay? If such a course would be wise for a private concern to adopt, why is it not equally expedient for a municipality?

STATE SCHOOL AND HIGHWAY TAXES.

Collection and Distribution.

Each town now pays eight per cent of its grand list into the state treasury for school purposes, and in return receives a certain distributive share of the fund so created. In like manner each town pays five per cent of its grand list for highway purposes and in return receives a certain distributive share of the fund thereby created.

If the present system is to be continued, it would seem unnecessary for towns to make payments equalling thirteen per cent of their grand list. Of two hundred and forty-six towns and cities in this state, one hundred and ninety-one receive more state school and state highway money than they pay; and fifty-five receive less.

Why should the towns receiving a greater amount than they contribute be required to borrow or otherwise raise thirteen per cent of the grand list and turn the same into the state treasury, when they will ultimately receive a distributive share exceeding the amount so paid?

On the other hand, why should towns that do not receive more than they contribute be required to pay sums exceeding the difference between thirteen per cent of the grand list and their distributive shares?

Under the present arrangement, upwards of $275,000 is paid into the state treasury by the various towns and cities on account of the aforesaid taxes; while under the method here suggested less than $72,000 would be collected and re-distributed.

Schedules hereinafter appearing, show the state school and highway taxes paid during the fiscal year ending June 30, 1910, and the distribution thereof among the several towns and cities. Reference to said schedules will show that the town of Addison paid in the aforesaid year $497.59 as the state school tax, and $310.99 as the state highway tax, making in all $808.58. It received in return $811.35 or $2.77 more than it paid. The entire transaction could therefore have been consumated by the payment of $2.77 to said town.

In the same year the town of Cornwall paid $434.10 for state school taxes and $271.31 for state highway taxes, aggregating $705.41. It received distributive shares aggregating $664.90 or $40.51 less than the amount paid in. Cornwall could therefore have discharged its liability by the payment of the last named sum.

Change in Method of Assessing.

So long as state school and highway taxes are imposed, listers will continue to be more or less influenced thereby in their appraisal of property.

Great progress in uniform valuation of property would be made if such taxes could be abolished, and some other method of aiding towns substituted therefor.

If abolished, and some other basis not involving the appraised valuation of property is substituted therefor, there will be no occasion for equalization of appraisals, and Vermont will have entirely segregated all sources of municipal revenue from those yielding state revenue or funds to be distributed among the various towns.

STATE GRAND LIST.

The grand list for the state, whereon the state school, state highway and county taxes are assessed, is required by the statute to be made up by the undersigned from grand list abstracts, signed by listers and verified by the town clerk in each town.

Under our present statute, listers are allowed one month after the grand list is completed and filed, in which to prepare the abstract thereof and file the same with the town clerk. In practice, unless blanks for that purpose are withheld, they will make such abstract at the time they complete the grand list, and many errors or omissions subsequently found in the grand list—especially those discovered in making the tax bills—will not be rectified in the abstract.

The town clerk has an additional fifteen days in which to verify the abstract made by the listers, to add his certificate thereto, and to file the same in this department and with the secretary of state.

Listers should be relieved from any duty in preparing said abstract, but should be required to total all columns in the grand

list book, on or before the date of the completion thereof or as soon thereafterwards as may be. The town clerk should be required to certify such footings and all subsequent amendments, to this department on or before the first day of August in each year, or at such other time as the commissioner shall direct.

Such certificate should also show the grand list of all villages, school and fire districts.

REPORTS SHOWING LOCAL RATES.

In the past, considerable difficulty has been experienced in ascertaining the correct rates of taxation voted in some of our towns, villages, school and fire districts. Clerks of villages, graded school and fire districts are required to certify to the town clerk the tax rates therein voted, who in turn is required to report the same to this department.

In order to obviate circuity of reports, the statute should be amended so as to require all such village or district clerks to report to this department.

TAXATION OF GROWING TIMBER.

In order to encourage planting of forest trees and the conservation of immature timber, a low rate of taxation should be allowed until such time as the same are severed from the land. The owner should then be required to pay a substantial "stumpage tax" so-called, to compensate for the low rate of taxation enjoyed during the time the timber is maturing. Such tax is usually a fixed per cent of value of the trees at the time the same are cut, and is computed upon the valuation thereof determined by surveying the same.

SCHEDULES.

I have prepared and hereto append schedules showing the grand list by towns and cities for the years 1910, 1911 and 1912; the appraised valuation of real and personal estate; the amount of deductions on account of debts owing; the aggregate valuation of all taxable polls; the rates of taxation for various purposes in towns, cities, villages, school and fire districts for the years 1911 and 1912; the amounts therein assessed upon the grand list, and the average rate of taxation in the aforesaid municipalities for the last named years.

I have also prepared and hereto append schedules showing by towns and counties the amounts paid by each town and city during the fiscal year ending June 30, 1910, on account of school and highway taxes; the several amounts re-distributed thereto during such fiscal year for school and highway purposes; and the amount which each town would receive or pay in case present methods are discontinued and the collection and distribution of such taxes are treated as debit and credit items, to be adjusted by a single payment covering the difference between the same.

SCHEDULE SHOWING GRAND LIST AND DEDUCTIONS ON ACCOUNT OF DEBTS OWING FOR THE YEARS 1910, 1911 AND 1912.

		Real Estate	Total Personal	Deductions	Net Personal	Total Real and Personal	1 per cent of valuation of real and personal property	Polls	Grand List
Addison	1910	$476,965 00		$72,140 00	$125,479 00	$602,444 00	$6,024 44	$420	$6,444 44
	1911	632,675 00	$191,970 00	71,287 00	120,683 00	753,358 00	7,533 58	424	7,957 58
	1912	633,505 00	196,035 00	75,510 00	120,525 00	754,030 00	7,540 30	404	7,944 30
Albany	1910	281,985 00		108,391 00	49,894 00	331,879 00	3,318 79	438	3,756 79
	1911	306,055 00	173,021 00	116,578 00	56,443 00	362,498 00	3,624 98	440	4,064 98
	1912	304,044 00	206,353 00	149,918 00	56,435 00	360,479 00	3,604 79	488	4,092 79
Alburg	1910	438,363 00		69,798 00	77,934 00	516,297 00	5,162 97	646	5,808 97
	1911	472,591 00	184,904 00	76,898 00	108,006 00	580,597 00	5,805 97	676	6,481 97
	1912	481,712 00	186,145 00	88,472 00	97,673 00	579,385 00	5,793 85	652	6,445 85
Andover	1910	116,675 00		22,382 00	17,918 00	134,593 00	1,345 93	152	1,497 93
	1911	131,750 00	48,477 00	26,931 00	21,546 00	153,296 00	1,532 96	148	1,680 96
	1912	131,500 00	46,779 00	28,567 00	18,212 00	149,712 00	1,497 12	162	1,659 12
Arlington	1910	372,199 00		60,488 00	96,969 00	469,168 00	4,691 68	824	5,515 68
	1911	373,215 00	147,935 00	37,703 00	110,232 00	483,447 00	4,834 47	932	5,766 47
	1912	387,368 00	152,033 00	35,044 00	116,989 00	504,357 00	5,043 57	912	5,955 57
Athens	1910	66,370 00		2,784 00	29,576 00	95,946 00	959 46	120	1,079 46
	1911	77,610 00	26,747 00	4,791 00	21,956 00	99,566 00	995 66	92	1,087 66
	1912	74,860 00	21,695 00	5,561 00	16,134 00	90,994 00	909 94	84	993 94

Bakersfield	1910	272,516 00		96,151 00	104,352 00	376,868 00	3,768 68	562	4,330 68
	1911	274,563 00	226,865 00	114,683 00	112,182 00	386,745 00	3,867 45	554	4,421 45
	1912	277,168 00	219,472 00	114,660 00	104,812 00	381,980 00	3,819 80	564	4,383 80
Baltimore	1910	25,200 00		5,146 00	2,447 00	27,647 00	276 47	24	300 47
	1911	27,445 00	6,399 50	3,868 50	2,531 00	29,976 00	299 76	28	327 76
	1912	27,695 00	7,349 00	4,289 00	3,060 00	30,755 00	307 55	34	341 55
Barnard	1910	257,486 00		50,858 00	57,101 00	314,587 00	3,145 87	378	3,523 87
	1911	297,690 00	107,130 00	41,957 00	65,173 00	362,863 00	3,628 63	394	4,022 63
	1912	300,310 00	102,484 00	42,127 00	60,357 00	360,667 00	3,606 67	388	3,994 67
Barnet,	1910	769,015 00		147,307 13	308,854 00	1,077,869 00	10,778 69	940	11,718 69
	1911	857,635 00	519,838 00	190,492 45	329,345 55	1,186,980 55	11,869 81	938	12,807 81
	1912	863,885 00	537,590 00	205,516 00	332,074 00	1,195,959 00	11,959 59	974	12,933 59
Barre City	1910	3,978,375 00		969,570 78	609,317 00	4,587,692 00	45,876 92	6,502	52,378 92
	1911	4,065,550 00	2,161,143 00	1,617,193 00	543,950 00	4,609,500 00	46,095 00	6,808	53,595 00
	1912	4,211,445 00	2,120,886 00	1,540,033 00	580,853 00	4,792,298 00	47,922 98	6,798	54,720 98
Barre Town	1910	1,459,225 00		201,539 00	188,549 00	1,647,774 00	16,477 74	2,426	18,903 74
	1911	1,670,500 00	335,941 00	179,564 00	156,377 00	1,826,877 00	18,268 77	2,518	20,786 77
	1912	1,675,225 00	337,925 00	171,233 00	166,692 00	1,841,917 00	18,419 17	2,494	20,913 17
Barton	1910	1,012,405 00		524,465 00	254,565 00	1,266,970 00	12,669 70	1,874	14,543 70
	1911	1,341,850 00	761,033 00	438,621 00	322,412 00	1,664,262 00	16,642 62	1,836	18,478 62
	1912	1,350,815 00	708,730 00	390,309 00	318,421 00	1,669,236 00	16,692 36	1,892	18,584 36
Belvidere	1910	92,732 00		44,746 00	11,849 00	104,581 00	1,045 81	212	1,257 81
	1911	138,803 00	68,710 50	57,185 55	11,524 95	150,327 95	1,503 28	214	1,717 28
	1912	139,214 00	62,298 00	47,575 00	14,723 00	153,937 00	1,539 37	204	1,743 37

SCHEDULE SHOWING GRAND LIST AND DEDUCTIONS ON ACCOUNT OF DEBTS OWING FOR THE YEARS 1910, 1911 AND 1912—Continued.

		Real Estate	Total Personal	Deductions	Net Personal	Total Real and Personal	1 per cent of valuation of real and personal property	Polls	Grand List
Bennington	1910	$3,705,996 00		$1,039,688 00	$1,066,091 00	$4,772,087 00	$47,720 87	$4,024	$51,744 87
	1911	3,826,980 00	$1,765,895 00	665,161 00	1,100,734 00	4,927,714 00	49,277 14	4,180	53,457 14
	1912	3,941,858 00	1,667,732 00	663,396 00	1,004,336 00	4,946,194 00	49,461 94	4,278	53,739 94
Benson	1910	346,038 00		76,220 00	90,285 00	436,323 00	4,363 23	436	4,799 23
	1911	403,535 00	142,976 00	51,945 00	91,031 00	494,566 00	4,945 66	442	5,387 66
	1912	402,747 00	157,005 00	57,211 00	99,794 00	502,541 00	5,025 41	428	5,453 41
Berkshire	1910	506,715 00		162,784 00	182,760 00	689,475 00	6,894 75	668	7,562 75
	1911	516,175 00	274,285 00	94,510 00	179,775 00	695,950 00	6,959 50	686	7,645 50
	1912	520,200 00	273,256 00	90,031 00	183,225 00	703,425 00	7,034 25	684	7,718 25
Berlin	1910	475,199 00		88,567 00	81,618 00	556,817 00	5,568 17	590	6,158 17
	1911	487,202 00	185,304 00	102,982 00	82,322 00	569,524 00	5,695 24	580	6,275 24
	1912	489,262 00	175,320 00	99,078 00	76,242 00	565,504 00	5,655 04	612	6,267 04
Bethel	1910	628,905 00		115,968 00	231,217 00	860,122 00	8,601 22	1,118	9,719 22
	1911	787,060 00	352,968 00	138,263 00	214,705 00	1,001,765 00	10,017 65	1,146	11,163 65
	1912	774,520 00	301,869 00	128,981 00	172,888 00	947,408 00	9,474 08	1,390	10,864 08
Bloomfield	1910	196,623 00		50,670 00	10,685 00	207,308 00	2,073 08	258	2,331 08
	1911	232,785 00	86,505 00	64,384 00	22,121 00	254,906 00	2,549 06	270	2,819 06
	1912	232,635 00	104,683 00	24,390 00	80,293 00	312,928 00	3,129 28	216	3,345 28
Bolton	1910	163,219 00		75,390 00	34,326 00	197,545 00	1,975 45	262	2,237 45
	1911	172,890 00	114,149 26	92,583 26	21,566 00	194,456 00	1,944 56	236	2,180 56
	1912	168,885 00	62,547 00	37,495 00	25,052 00	193,937 00	1,939 37	246	2,185 37

Bradford	1910	680,890 00		169,648 00	193,572 00	874,462 00	8,744 62	672	9,416 62
	1911	720,800 00	287,993 00	104,360 00	183,633 00	904,433 00	9,044 33	674	9,718 33
	1912	721,775 00	298,833 00	127,417 00	171,416 00	893,191 00	8,931 91	718	9,649 91
Braintree	1910	239,785 00		38,304 00	64,737 00	304,522 00	3,045 22	410	3,455 22
	1911	265,720 00	108,636 00	46,288 00	62,348 00	328,068 00	3,280 68	370	3,650 68
	1912	264,892 00	106,172 00	51,209 00	54,963 00	319,855 00	3,198 55	378	3,576 55
Brandon	1910	1,200,535 00		23,500 00	540,917 00	1,741,452 00	17,414 52	1,380	18,794 52
	1911	1,307,573 00	689,879 00	236,902 00	452,977 00	1,760,550 00	17,605 50	1,364	18,969 50
	1912	1,309,994 00	700,469 00	237,618 00	462,851 00	1,772,845 00	17,728 45	1,352	19,080 45
Brattleboro	1910	3,694,229 00		1,130,233 00	2,086,365 00	5,780,594 00	57,805 94	3,630	61,435 94
	1911	3,941,639 00	3,170,289 00	1,128,037 00	2,042,252 00	5,983,891 00	59,838 91	3,812	63,650 91
	1912	4,066,880 00	3,188,587 00	1,277,202 00	1,911,385 00	5,978,265 00	59,782 65	3,942	63,724 65
Bridgewater	1910	285,025 00		166,861 00	63,210 00	348,235 00	3,482 35	494	3,976 35
	1911	370,792 00	150,484 50	82,701 67	67,782 83	438,574 00	4,385 74	484	4,869 74
	1912	360,812 00	144,647 00	76,462 00	68,185 00	428,997 00	4,289 97	482	4,771 97
Bridport	1910	498,588 00		110,471 00	156,506 00	655,094 00	6,550 94	442	6,992 94
	1911	616,540 00	282,957 00	120,145 00	162,812 00	779,352 00	7,793 52	438	8,231 52
	1912	614,525 00	261,362 00	114,836 00	146,526 00	761,051 00	7,610 51	452	8,062 51
Brighton	1910	621,221 00		327,482 00	118,422 00	739,643 00	7,396 43	1,086	8,482 43
	1911	663,761 00	352,402 73	224,824 60	127,578 13	791,339 13	7,913 39	1,020	8,933 39
	1912	669,356 00	385,677 23	260,346 55	125,330 68	794,686 68	7,946 86	984	8,930 86
Bristol	1910	808,364 00		212,710 00	355,200 00	1,163,564 00	11,635 64	1,020	12,655 64
	1911	829,810 00	522,472 00	162,667 00	359,805 00	1,189,615 00	11,896 15	1,006	12,902 15
	1912	829,690 00	489,080 00	146,281 00	342,799 00	1,172,489 00	11,724 89	968	12,692 89

SCHEDULE SHOWING GRAND LIST AND DEDUCTIONS ON ACCOUNT OF DEBTS OWING FOR THE YEARS 1910, 1911 AND 1912—Continued.

		Real Estate	Total Personal	Deductions	Net Personal	Total Real and Personal	1 per cent of valuation of real and personal property	Polls	Grand List
Brookfield	1910	$313,145 00		$61,960 00	$105,065 00	$418,210 00	$4,182 10	$488	$4,670 10
	1911	330,910 00	$173,183 00	65,268 00	107,915 00	438,825 00	4,388 25	482	4,870 25
	1912	331,360 00	182,990 00	70,595 00	112,395 00	443,755 00	4,437 55	498	4,935 55
Brookline	1910	45,905 00		14,160 00	11,929 00	57,834 00	578 34	98	676 34
	1911	46,635 00	25,123 00	12,850 00	12,273 00	58,908 00	589 08	96	685 08
	1912	45,770 00	26,741 00	11,742 00	14,999 00	60,769 00	607 69	100	707 69
Brownington	1910	239,535 00		61,757 00	54,637 00	294,172 00	2,941 72	436	3,377 72
	1911	258,525 00	134,644 00	76,123 00	58,521 00	317,046 00	3,170 46	408	3,578 46
	1912	261,475 00	153,143 00	85,892 00	67,251 00	328,726 00	3,287 26	426	3,713 26
Brunswick	1910	75,655 00		4,847 00	31,482 00	107,137 00	1,071 37	62	1,133 37
	1911	95,160 00	43,541 80	19,667 00	23,874 80	119,034 80	1,190 35	72	1,262 35
	1912	93,010 00	58,779 00	13,396 40	45,382 60	138,392 60	1,383 92	54	1,437 92
Burke	1910	398,382 00		47,536 00	173,000 00	571,382 00	5,713 82	610	6,323 82
	1911	436,070 00	233,365 00	55,232 00	178,133 00	614,203 00	6,142 03	598	6,740 03
	1912	436,935 00	244,322 00	59,985 00	184,337 00	621,272 00	6,212 72	614	6,826 72
Burlington	1910	10,996,648 00		2,113,224 00	3,901,674 00	14,898,322 00	148,983 22	10,012	158,995 22
	1911	11,586,052 00	7,226,715 00	3,338,200 00	3,888,515 00	15,474,567 00	154,745 67	9,994	164,739 67
	1912	11,971,645 00	7,534,987 00	3,759,994 00	3,774,993 00	15,746,638 00	157,466 38	10,122	167,588 38
Cabot	1910	324,689 00		51,014 00	124,741 00	449,430 00	4,494 30	590	5,084 30
	1911	366,292 00	216,662 00	77,976 00	138,686 00	504,978 00	5,049 78	550	5,599 78
	1912	362,490 00	211,514 00	81,061 00	130,453 00	492,943 00	4,929 43	558	5,487 43

Calais	1910	304,570 00		60,511 00	100,148 00	404,718 00	4,047 18	538	4,585 18
	1911	322,770 00	180,317 00	78,504 00	101,813 00	424,583 00	4,245 83	528	4,773 83
	1912	322,970 00	181,519 00	78,136 00	103,383 00	425,753 00	4,257 53	560	4,817 53
Cambridge	1910	574,534 00		143,918 00	229,753 00	804,287 00	8,042 87	958	9,000 87
	1911	628,195 00	389,837 00	191,971 00	197,866 00	826,061 00	8,260 61	946	9,206 61
	1912	627,690 00	395,459 00	184,325 00	211,134 00	838,824 00	8,388 24	912	9,300 24
Canaan	1910	331,720 00		125,960 00	69,680 00	401,400 00	4,014 00	454	4,468 00
	1911	347,165 00	240,889 00	167,774 00	73,115 00	420,280 00	4,202 80	436	4,638 80
	1912	355,340 00	204,985 00	126,991 00	77,994 00	433,334 00	4,333 34	456	4,789 34
Castleton	1910	627,605 00		79,688 00	133,284 00	760,889 00	7,608 89	976	8,584 89
	1911	661,908 00	209,239 00	69,562 00	139,677 00	801,585 00	8,015 85	1,056	9,071 85
	1912	659,298 00	221,976 00	80,756 00	141,220 00	800,518 00	8,518 00	1,076	9,081 18
Cavendish	1910	561,384 00		69,142 00	231,123 00	792,507 00	7,925 07	664	8,589 07
	1911	568,304 00	300,349 00	50,804 00	249,545 00	817,849 00	8,178 49	694	8,872 49
	1912	569,179 00	339,240 00	63,322 00	275,918 00	845,097 00	8,450 97	746	9,196 97
Charleston	1910	327,950 00		130,855 00	85,061 00	413,011 00	4,130 11	516	4,646 11
	1911	355,120 00	179,214 00	101,081 00	78,133 00	433,253 00	4,332 53	492	4,824 53
	1912	354,900 00	179,335 00	102,290 00	77,045 00	431,945 00	4,319 45	506	4,825 45
Charlotte	1910	728,163 00		68,631 00	173,160 00	901,323 00	9,013 23	604	9,617 23
	1911	735,844 00	287,535 00	76,327 00	211,208 00	947,052 00	9,470 52	620	10,090 52
	1912	741,618 00	275,314 00	82,952 00	192,362 00	933,980 00	9,339 80	618	9,957 80
Chelsea	1910	276,433 00		62,878 00	112,419 00	388,852 00	3,888 52	558	4,446 52
	1911	300,069 00	193,573 00	85,167 00	108,406 00	408,475 00	4,084 75	564	4,648 75
	1912	299,158 00	195,815 00	84,880 00	110,935 00	410,093 00	4,100 93	570	4,670 93

SCHEDULE SHOWING GRAND LIST AND DEDUCTIONS ON ACCOUNT OF DEBTS OWING FOR THE YEARS 1910, 1911 AND 1912—Continued.

		Real Estate	Total Personal	Deductions	Net Personal	Total Real and Personal	1 per cent of valuation of real and personal property	Polls	Grand List
Chester	1910	$761,823 00		$94,171 00	$331,868 00	$1,093,691 00	$10,936 91	$848	$11,784 91
	1911	820,258 00	$395,547 00	77,753 00	317,794 00	1,138,052 00	11,380 52	870	12,250 52
	1912	821,183 00	403,425 00	91,851 00	311,574 00	1,132,757 00	11,327 57	888	12,215 57
Chittenden	1910	296,853 00		27,743 00	33,402 00	330,255 00	3,302 55	256	3,558 55
	1911	307,186 00	67,521 00	25,555 00	41,966 00	349,152 00	3,491 52	240	3,731 52
	1912	310,061 00	65,850 00	26,557 00	39,291 00	349,352 00	3,493 52	266	3,759 52
Clarendon	1910	424,300 00		76,273 00	99,268 00	523,568 00	5,235 68	464	5,699 68
	1911	430,700 00	196,451 00	86,143 00	110,308 00	541,008 00	5,410 08	482	5,892 08
	1912	430,050 00	149,773 00	55,845 00	93,928 00	523,978 00	5,239 78	482	5,721 78
Colchester	1910	1,431,775 00		551,769 30	388,570 00	1,830,345 00	18,203 45	2,984	21,187 45
	1911	1,801,735 00	694,360 00	495,700 00	198,660 00	2,000,395 00	20,003 95	3,070	23,073 95
	1912	1,960,965 00	874,945 00	720,780 00	154,165 00	2,115,130 00	21,151 30	3,090	24,241 30
Concord	1910	336,458 00		106,715 00	44,974 00	381,432 00	3,814 32	592	4,406 32
	1911	341,472 00	144,878 00	99,252 00	45,626 00	387,098 00	3,870 98	606	4,476 98
	1912	340,067 00	124,406 00	78,102 00	46,304 00	386,371 00	3,863 71	582	4,445 71
Corinth	1910	262,782 00		46,560 00	88,380 00	351,162 00	3,511 62	536	4,047 62
	1911	279,831 00	149,350 00	53,169 00	96,181 00	376,012 00	3,760 12	510	4,270 12
	1912	279,168 00	139,867 00	44,832 00	95,035 00	374,203 00	3,742 03	510	4,252 03
Cornwall	1910	370,380 00		100,585 00	119,538 00	489,918 00	4,899 18	394	5,293 18
	1911	408,466 00	184,288 00	51,090 00	133,198 00	541,664 00	5,416 64	380	5,796 64
	1912	408,825 00	203,718 00	69,204 00	134,514 00	543,339 00	5,433 39	414	5,847 39

Coventry	1910	285,115 00		117,003 00	38,773 00	323,888 00	3,238 88	330	3,568 88
	1911	287,865 00	110,309 00	64,236 00	46,073 00	333,938 00	3,339 38	344	3,683 38
	1912	287,990 00	123,431 00	67,446 00	55,985 00	343,975 00	3,439 75	358	3,797 75
Craftsbury	1910	372,170 00		169,053 50	81,980 00	454,150 00	4,541 50	640	5,181 50
	1911	386,060 00	282,954 00	184,099 00	98,855 00	484,915 00	4,849 15	664	5,513 15
	1912	385,860 00	302,100 00	213,754 00	88,346 00	474,206 00	4,742 06	630	5,372 06
Danby	1910	476,498 00		77,875 00	168,285 00	644,783 00	6,447 83	560	7,007 83
	1911	482,158 00	244,342 00	62,095 00	182,248 00	664,406 00	6,644 06	612	7,256 06
	1912	481,571 00	251,989 00	44,954 00	207,035 00	688,606 00	6,886 06	682	7,568 06
Danville	1910	536,520 00		95,300 00	155,506 00	692,026 00	6,920 26	794	7,714 26
	1911	600,945 00	284,898 50	123,967 50	160,931 00	761,876 00	7,618 76	816	8,434 76
	1912	601,954 00	273,575 00	113,985 00	159,590 00	761,544 00	7,615 44	838	8,453 44
Derby	1910	1,278,545 00		266,452 00	428,580 00	1,707,125 00	17,071 25	1,864	18,935 25
	1911	1,596,760 00	694,598 00	235,429 00	459,169 00	2,055,929 00	20,559 29	1,902	22,461 29
	1912	1,619,560 00	731,224 00	243,798 00	487,426 00	2,106,986 00	21,069 86	2,000	23,069 86
Dorset	1910	583,302 00		168,700 00	97,791 00	681,093 00	6,810 93	702	7,512 93
	1911	572,707 00	205,225 00	109,124 00	96,101 00	668,808 00	6,688 08	654	7,342 08
	1912	576,362 00	207,026 00	106,537 00	100,489 00	676,851 00	6,768 51	648	7,416 51
Dover	1910	140,815 00		15,262 00	45,140 00	185,955 00	1,859 55	232	2,091 55
	1911	191,872 00	62,287 00	19,484 00	42,803 00	234,675 00	2,346 75	218	2,564 75
	1912	192,927 00	65,017 00	20,979 00	44,038 00	236,965 00	2,369 65	244	2,613 65
Dummerston	1910	295,710 00		17,516 00	70,183 00	365,893 00	3,658 93	360	4,018 93
	1911	311,375 00	123,042 00	51,096 00	71,946 00	383,321 00	3,833 21	374	4,207 21
	1912	312,000 00	105,166 00	32,554 00	72,612 00	384,612 00	3,846 12	414	4,260 12

SCHEDULE SHOWING GRAND LIST AND DEDUCTIONS ON ACCOUNT OF DEBTS OWING FOR THE YEARS 1910, 1911 AND 1912—Continued.

		Real Estate	Total Personal	Deductions	Net Personal	Total Real and Personal	1 per cent of valuation of real and personal property	Polls	Grand List
Duxbury	1910	$309,639 00		$41,934 00	$73,386 00	$383,025 00	$3,830 25	$358	$4,188 25
	1911	318,555 00	$118,224 00	52,119 00	66,105 00	384,660 00	3,846 60	350	4,196 60
	1912	317,669 00	101,362 00	49,029 00	52,333 00	370,002 00	3,700 02	334	4,034 02
East Haven	1910	145,543 00		45,622 60	14,314 00	159,857 00	1,598 57	138	1,736 57
	1911	155,893 00	41,839 00	24,030 00	17,809 00	173,702 00	1,737 02	144	1,881 02
	1912	149,393 00	45,363 00	15,234 00	30,129 00	179,522 00	1,795 22	152	1,947 22
East Montpelier	1910	408,110 00		163,701 00	173,573 00	581,683 00	5,816 83	566	6,382 83
	1911	457,200 00	292,330 00	97,958 00	194,372 00	651,572 00	6,515 72	558	7,073 72
	1912	457,480 00	297,578 00	101,229 00	196,349 00	653,829 00	6,538 29	566	7,104 29
Eden	1910	175,065 00		45,363 00	33,069 00	208,134 00	2,081 34	362	2,443 34
	1911	227,320 00	98,440 00	62,785 00	35,655 00	262,975 00	2,629 75	360	2,989 75
	1912	225,838 00	92,970 00	60,418 00	32,552 00	258,390 00	2,583 90	352	2,935 90
Elmore	1910	156,005 00		140,577 02	21,360 00	177,365 00	1,773 65	308	2,081 65
	1911	178,670 00	101,218 68	73,234 63	27,984 05	206,654 05	2,066 54	320	2,386 54
	1912	177,780 00	84,292 50	60,522 51	23,769 99	201,549 99	2,015 49	294	2,309 49
Enosburg	1910	764,055 00		195,521 00	302,764 00	1,066,819 00	10,668 19	1,090	11,758 19
	1911	806,645 00	501,356 00	212,562 00	288,794 00	1,095,439 00	10,954 39	1,098	12,052 39
	1912	798,995 00	449,440 00	186,745 00	262,695 00	1,061,690 00	10,616 90	1,106	11,722 90
Essex	1910	895,500 00		202,103 32	205,442 00	1,100,942 00	11,009 42	1,094	12,103 42
	1911	987,750 00	429,779 46	215,994 13	213,785 33	1,201,535 33	12,015 35	1,078	13,093 35
	1912	996,255 00	421,000 60	224,940 83	196,059 77	1,192,314 77	11,923 14	1,086	13,009 14

Fairfax	1910	531,075 00		93,092 00	193,761 00	724,836 00	7,248 36	620	7,868 36
	1911	550,420 00	281,042 00	105,118 00	175,924 00	726,344 00	7,263 44	668	7,931 44
	1912	549,205 00	290,197 00	98,711 00	191,486 00	740,691 00	7,406 91	666	8,072 91
Fairfield	1910	632,165 00		184,900 00	112,421 00	744,586 00	7,445 86	884	8,329 86
	1911	647,250 00	305,136 00	182,078 00	123,058 00	770,308 00	7,703 08	900	8,603 08
	1912	644,965 00	303,275 00	181,558 00	121,717 00	766,682 00	7,666 82	888	8,554 82
Fair Haven	1910	990,905 00		171,385 00	296,080 00	1,286,985 00	12,869 85	1,456	14,325 85
	1911	1,015,040 00	402,490 00	105,960 00	296,530 00	1,311,570 00	13,115 70	1,546	14,661 70
	1912	1,053,820 00	474,390 00	204,275 00	270,115 00	1,323,935 00	13,239 35	1,462	14,701 35
Fairlee	1910	267,321 00		35,502 56	56,575 00	323,896 00	3,238 96	262	3,500 96
	1911	293,516 00	105,461 00	45,640 00	59,821 00	353,337 00	3,533 37	280	3,813 37
	1912	296,746 00	111,373 00	45,892 00	65,481 00	362,227 00	3,622 27	262	3,884 27
Fayston	1910	231,918 00		41,195 00	38,021 00	269,939 00	2,699 39	232	2,931 39
	1911	241,155 00	76,154 00	36,999 00	39,155 00	280,310 00	2,803 10	242	3,045 10
	1912	241,136 00	51,546 00	19,483 00	32,063 00	273,199 00	2,731 99	234	2,965 99
Ferrisburg	1910	728,117 00		168,087 00	243,925 00	972,042 00	9,720 42	718	10,438 42
	1911	775,031 00	424,368 00	175,217 00	249,151 00	1,024,182 00	10,241 82	744	10,985 82
	1912	783,811 00	357,074 00	126,603 00	230,471 00	1,014,282 00	10,142 82	762	10,904 82
Fletcher	1910	215,145 00		31,056 00	60,575 00	275,720 00	2,757 20	354	3,111 20
	1911	222,947 00	102,497 00	36,454 95	66,042 05	288,989 05	2,889 89	344	3,233 89
	1912	225,315 00	104,188 90	33,676 90	70,512 00	295,827 00	2,958 27	362	3,320 27
Franklin	1910	473,110 00		74,470 00	150,453 00	623,563 00	6,235 63	578	6,813 63
	1911	461,741 10	272,140 81	101,188 81	170,952 00	632,693 10	6,326 93	606	6,932 93
	1912	470,607 00	266,161 32	95,325 28	170,836 04	641,443 04	6,414 43	594	7,008 43

SCHEDULE SHOWING GRAND LIST AND DEDUCTIONS ON ACCOUNT OF DEBTS OWING FOR THE YEARS 1910, 1911 AND 1912—Continued.

		Real Estate	Total Personal	Deductions	Net Personal	Total Real and Personal	1 per cent of valuation of real and personal property	Polls	Grand List
Georgia	1910	$418,578 00		$45,962 48	$159,055 00	$577,633 00	$5,776 33	$538	$6,314 33
	1911	440,937 00	$207,651 50	53,112 00	154,539 50	595,476 50	5,954 77	526	6,480 77
	1912	442,076 00	207,937 00	57,888 00	150,049 00	592,125 00	5,921 25	542	6,463 25
Glastenbury	1910	32,282 00		1,076 00	1,489 00	33,771 00	337 71	16	353 71
	1911	38,198 00	2,993 00	1,316 66	1,676 34	39,874 34	398 74	18	416 74
	1912	38,573 00	1,708 00	245 00	1,463 00	40,036 00	400 36	18	418 36
Glover	1910	301,360 00		78,578 00	88,968 00	390,328 00	3,903 28	484	4,387 28
	1911	324,060 00	167,506 00	83,325 00	84,181 00	408,241 00	4,082 41	512	4,594 41
	1912	318,765 00	165,175 00	84,884 00	80,291 00	399,056 00	3,990 56	528	4,518 56
Goshen	1910	59,379 00		17,295 00	4,750 00	64,129 00	641 29	102	743 29
	1911	72,305 00	22,404 00	14,625 00	7,779 00	80,084 00	800 84	114	914 84
	1912	72,880 00	23,896 00	15,733 00	8,163 00	81,043 00	810 43	106	916 43
Grafton	1910	242,152 00		29,847 00	55,350 00	297,502 00	2,975 02	360	3,335 02
	1911	247,235 00	91,527 00	35,739 00	55,788 00	303,023 00	3,030 23	346	3,376 23
	1912	245,630 00	92,025 00	37,072 00	54,953 00	300,583 00	3,005 83	348	3,353 83
Granby	1910	110,660 00		35,574 00	9,073 00	119,733 00	1,197 33	50	1,247 33
	1911	128,925 00	47,614 25	38,166 90	9,447 35	138,372 35	1,383 73	50	1,433 73
	1912	130,175 00	17,506 00	9,274 00	8,232 00	138,407 00	1,384 07	58	1,442 07
Grand Isle	1910	230,437 00		26,221 77	113,523 00	243,960 00	3,439 60	390	3,829 60
	1911	235,258 00	142,851 00	32,662 00	110,189 00	345,447 00	3,454 47	384	3,838 47
	1912	237,199 00	103,151 00	29,130 00	74,021 00	311,220 00	3,112 20	406	3,518 20

Granville	1910	133,563 00		37,293 00	19,719 00	153,282 00	1,532 82	234	1,766 82
	1911	159,226 00	52,345 00	19,498 00	32,847 00	192,073 00	1,920 73	214	2,134 73
	1912	159,026 00	72,077 00	15,170 00	56,907 00	215,933 00	2,159 33	240	2,399 33
Greensboro	1910	332,705 00		8,374 38	101,733 00	434,438 00	4,344 38	530	4,874 38
	1911	365,425 00	266,046 00	135,530 00	130,516 00	495,941 00	4,959 41	552	5,511 41
	1912	369,015 00	261,195 00	138,877 00	122,318 00	491,333 00	4,913 33	530	5,443 33
Groton	1910	294,771 00		115,278 00	103,641 00	398,412 00	3,984 12	542	4,526 12
	1911	326,325 00	199,759 00	101,190 00	98,569 00	424,894 00	4,248 94	522	4,770 94
	1912	336,834 00	140,958 00	38,351 00	102,607 00	439,441 00	4,394 41	568	4,962 41
Guildhall	1910	170,505 00		33,234 80	16,621 00	187,126 00	1,871 26	274	2,145 26
	1911	190,120 00	52,007 00	29,953 00	22,054 00	212,174 00	2,121 74	246	2,367 74
	1912	184,100 00	60,969 34	34,917 71	26,051 63	210,151 63	2,101 52	268	2,369 52
Guilford	1910	262,010 00		58,694 00	66,834 00	328,844 00	3,288 44	418	3,706 44
	1911	278,240 00	114,851 00	42,279 00	72,572 00	350,812 00	3,508 12	430	3,938 12
	1912	284,000 00	99,671 00	39,729 33	59,941 67	343,941 67	3,439 41	424	3,863 41
Halifax	1910	150,484 00		28,176 12	27,902 00	178,386 00	1,783 86	326	2,109 86
	1911	167,245 00	55,716 69	28,796 37	26,920 32	194,165 32	1,941 65	326	2,268 28
	1912	168,205 00	55,160 10	28,144 10	27,016 00	195,221 00	1,952 21	340	2,292 21
Hancock	1910	127,392 00		21,031 00	18,486 00	145,878 00	1,458 78	176	1,634 78
	1911	148,073 50	27,818 00	16,699 00	11,119 00	159,192 00	1,591 92	160	1,751 92
	1912	146,233 48	32,527 50	14,533 00	17,994 50	164,227 98	1,642 28	150	1,792 28
Hardwick	1910	1,034,297 00		230,509 00	133,355 00	1,167,652 00	11,676 52	1,732	13,412 52
	1911	1,076,318 00	569,682 00	413,776 00	155,906 00	1,232,224 00	12,322 24	1,786	14,108 24
	1912	1,083,213 00	385,407 00	246,278 00	139,129 00	1,222,342 00	12,223 42	1,868	14,091 42

SCHEDULE SHOWING GRAND LIST AND DEDUCTIONS ON ACCOUNT OF DEBTS OWING FOR THE YEARS 1910, 1911 AND 1912—Continued.

		Real Estate	Total Personal	Deductions	Net Personal	Total Real and Personal	1 per cent of valuation of real and personal property	Polls	Grand List
Hartford	1910	$2,100,075 00		$309,801 00	$836,006 00	$2,936,081 00	$29,360 81	$2,282	$31,642 81
	1911	2,513,125 00	$1,147,938 00	381,191 00	766,747 00	3,279,872 00	32,798 72	2,326	35,124 72
	1912	2,529,990 00	1,218,055 00	406,623 00	811,432 00	3,341,422 00	33,414 22	2,640	36,054 22
Hartland	1910	531,193 00		60,816 00	146,635 00	677,828 00	6,778 28	730	7,508 28
	1911	557,985 00	233,899 00	71,261 00	162,638 00	720,623 00	7,206 23	704	7,910 23
	1912	562,174 00	243,724 00	81,697 00	162,027 00	724,201 00	7,242 01	704	7,946 01
Highgate	1910	560,303 00		206,222 00	111,040 00	671,343 00	6,713 43	800	7,513 43
	1911	588,789 00	281,914 00	146,488 50	135,425 50	724,214 50	7,242 15	820	8,062 15
	1912	591,673 00	246,042 00	129,787 00	116,255 00	707,928 00	7,079 28	814	7,893 28
Hinesburgh	1910	537,065 00		53,726 00	196,743 00	733,808 00	7,338 08	584	7,922 08
	1911	541,440 00	260,135 00	84,810 00	175,325 00	716,765 00	7,167 65	578	7,745 65
	1912	541,795 00	257,390 00	77,590 00	179,800 00	721,595 00	7,215 95	552	7,767 95
Holland	1910	227,900 00		64,802 00	38,053 00	265,953 00	2,659 53	346	3,005 53
	1911	249,850 00	103,202 00	62,262 00	40,940 00	290,790 00	2,907 90	334	3,241 90
	1912	251,025 00	115,238 00	65,248 00	49,990 00	301,015 00	3,010 15	350	3,360 15
Hubbardton	1910	157,040 00		37,199 00	47,063 00	204,103 00	2,041 03	250	2,291 03
	1911	156,005 00	77,065 00	21,220 00	55,845 00	211,850 00	2,118 50	282	2,400 50
	1912	154,565 00	75,914 00	20,681 00	55,233 00	209,798 00	2,097 98	272	2,369 98
Huntington	1910	254,815 00		77,375 00	84,701 00	339,516 00	3,395 16	456	3,851 16
	1911	256,915 00	159,528 00	62,497 00	97,031 00	353,946 00	3,539 46	448	3,987 46
	1912	257,290 00	160,228 00	57,567 00	102,661 00	359,951 00	3,599 51	436	4,035 51

Hyde Park	1910	480,437 00		460,624 00	201,058 00	681,495 00	6,814 95	812	7,626 95
	1911	495,320 00	653,485 00	443,001 00	210,484 00	705,804 00	7,058 04	776	7,834 04
	1912	510,250 00	590,049 00	381,345 00	208,704 00	718,954 00	7,189 54	780	7,969 54
Ira	1910	102,592 00		1,591 00	48,786 00	151,378 00	1,513 78	154	1,667 78
	1911	118,074 00	48,958 00	12,423 00	36,535 00	154,609 00	1,546 09	152	1,698 09
	1912	118,709 00	46,461 00	14,445 00	32,016 00	150,725 00	1,507 25	168	1,675 25
Irasburg	1910	396,650 00		95,253 00	97,196 00	493,846 00	4,938 46	542	5,480 46
	1911	412,410 00	206,450 00	128,613 00	77,837 00	490,247 00	4,902 47	526	5,438 47
	1912	414,060 00	193,874 00	128,573 00	65,301 00	479,361 00	4,793 61	526	5,319 61
Isle La Motte	1910	135,765 00		22,843 35	26,079 00	161,844 00	1,618 44	226	1,844 44
	1911	137,757 00	36,991 50	18,810 50	18,181 00	155,938 00	1,559 38	220	1,779 38
	1912	139,339 00	37,202 00	17,251 00	19,951 00	159,290 00	1,592 90	228	1,820 90
Jamaica	1910	207,072 00		103,059 00	31,029 00	238,101 00	2,381 01	386	2,767 01
	1911	235,927 00	122,969 00	91,096 00	31,873 00	267,800 00	2,678 00	350	3,028 00
	1912	235,847 00	125,539 00	90,694 66	34,844 34	290,691 34	2,706 91	384	3,090 91
Jay	1910	113,880 00		70,236 00	4,529 00	118,409 00	1,184 09	226	1,410 09
	1911	110,545 00	53,065 90	46,261 90	6,804 00	117,349 00	1,173 49	208	1,381 49
	1912	104,495 00	59,718 50	52,903 00	6,815 50	111,310 50	1,113 10	212	1,325 10
Jericho	1910	612,170 00		83,987 00	233,411 00	845,581 00	8,455 81	638	9,093 81
	1911	638,029 00	371,915 14	120,236 25	251,651 89	889,680 89	8,896 81	632	9,528 81
	1912	643,444 00	370,759 00	130,321 00	240,438 00	883,882 00	8,838 82	628	9,466 82
Johnson	1910	463,925 00		243,255 53	106,789 00	570,914 00	5,707 14	782	6,489 14
	1911	511,400 00	383,468 75	279,005 49	104,463 26	615,863 26	6,158 63	802	6,960 63
	1912	510,610 00	261,136 00	164,379 07	96,756 93	607,366 93	6,073 67	812	6,885 67

SCHEDULE SHOWING GRAND LIST AND DEDUCTIONS ON ACCOUNT OF DEBTS OWING FOR THE YEARS 1910, 1911 AND 1912—Continued.

		Real Estate	Total Personal	Deductions	Net Personal	Total Real and Personal	1 per cent of valuation of real and personal property	Polls	Grand List
Kirby	1910	$147,155 00		$16,996 00	$19,866 00	$167,021 00	$1,670 21	$174	$1,844 21
	1911	151,250 00	$66,849 00	39,693 00	27,156 00	178,406 00	1,784 06	182	1,966 06
	1912	152,250 00	68,545 00	40,789 00	27,756 00	180,006 00	1,800 06	174	1,974 06
Landgrove	1910	46,151 00		11,304 00	9,092 00	55,243 00	552 43	88	640 43
	1911	47,780 00	19,553 00	9,575 00	9,978 00	57,758 00	577 58	90	667 58
	1912	47,480 00	20,164 80	10,638 30	9,527 50	57,007 50	570 08	98	668 08
Leicester	1910	181,829 00		38,463 00	28,899 00	210,728 00	2,107 28	246	2,353 28
	1911	192,155 00	58,406 00	37,203 00	21,203 00	213,358 00	2,133 58	230	2,363 58
	1912	188,359 00	60,670 00	22,411 00	38,259 00	266,618 00	2,266 18	230	2,496 18
Lemington	1910	101,085 00		3,854 00	10,781 00	111,866 00	1,118 66	88	1,206 66
	1911	106,510 00	20,980 00	4,844 00	16,136 00	122,646 00	1,226 46	92	1,318 46
	1912	103,485 00	19,448 00	6,218 00	13,230 00	116,715 00	1,167 15	80	1,247 15
Lincoln	1910	248,132 00		39,927 00	140,646 00	388,778 00	3,887 78	530	4,417 78
	1911	265,315 00	199,479 00	59,646 00	139,836 00	405,151 00	4,051 51	510	4,561 51
	1912	264,840 00	199,785 00	58,813 00	140,972 00	405,812 00	4,058 12	508	4,566 12
Londonderry	1910	311,904 00		85,582 00	118,257 00	430,261 00	4,302 61	574	4,876 61
	1911	320,732 00	199,292 00	80,012 00	119,280 00	440,012 00	4,400 12	576	4,976 12
	1912	319,972 00	199,859 00	94,359 00	105,550 00	425,522 00	4,255 22	582	4,837 22
Lowell	1910	362,280 00		90,482 00	35,725 00	398,005 00	3,980 05	542	4,522 05
	1911	350,255 00	146,404 00	110,675 00	35,729 00	385,984 00	3,859 84	644	4,503 84
	1912	352,105 00	148,866 00	110,628 00	38,238 00	390,343 00	3,903 43	596	4,499 43

Ludlow	1910	842,393 00		140,350 00	186,964 00	1,029,357 00	10,293 57	1,174	11,467 57
	1911	877,158 00	306,123 00	104,591 00	201,532 00	1,078,690 00	10,786 90	1,102	11,888 90
	1912	859,323 00	293,626 00	121,385 00	172,241 00	1,031,564 00	10,315 64	1,164	11,479 64
Lunenburgh	1910	305,531 00		42,705 00	106,740 00	412,271 00	4,122 71	496	4,618 71
	1911	295,593 00	124,756 00	44,557 00	80,199 00	375,792 00	3,757 92	518	4,275 92
	1912	293,858 00	178,763 00	111,374 00	67,389 00	361,247 00	3,612 47	508	4,120 47
Lyndon	1910	1,028,005 00		139,105 00	314,239 00	1,342,244 00	13,422 44	1,676	15,098 44
	1911	1,088,074 00	486,316 00	132,250 00	354,066 00	1,442 140 00	14,421 40	1,812	16,233 40
	1912	1,110,845 00	534,499 00	150,053 00	384,446 00	1,495,291 00	14,952 91	1,832	16,784 91
Maidstone	1910	141,500 00		50,324 00	7,833 00	149,333 00	1,493 33	74	1,567 33
	1911	162,495 00	76,464 03	66,433 49	10,030 54	172,525 54	1,725 25	72	1,797 25
	1912	158,975 00	168,704 41	12,437 40	156,267 01	315,242 01	3,152 42	74	3,226 42
Manchester	1910	1,219,665 00		137,945 00	398,953 00	1,618,618 00	16,186 18	1,092	17,278 18
	1911	1,372,915 00	498,073 00	127,938 00	370,135 00	1,743,050 00	17,430 50	1,086	18,516 50
	1912	1,374,650 00	539,217 00	136,041 00	403,176 00	1,777,826 00	17,778 26	1,096	18,874 26
Marlboro	1910	145,720 00		8,491 00	52,992 00	198,712 00	1,987 12	258	2,245 12
	1911	155,661 00	64,217 00	18,905 00	45,312 00	200,973 00	2,009 73	250	2,259 73
	1912	159,806 00	47,935 00	8,404 00	39,531 00	199,337 00	1,993 37	222	2,215 37
Marshfield	1910	309,502 00		707 73	78,026 00	387,528 00	3,875 28	572	4,447 28
	1911	329,571 00	180,412 00	88,963 00	91,449 00	421,020 00	4,210 20	566	4,776 20
	1912	330,256 00	154,309 00	80,967 00	73,342 00	403,598 00	4,035 98	560	4,595 98
Mendon	1910	203,085 00		17,936 00	16,425 00	219,510 00	2,195 10	174	2,369 10
	1911	228,125 00	36,745 00	15,296 00	21,449 00	249,574 00	2,495 74	194	2,689 74
	1912	227,975 00	34,895 00	9,588 00	25,307 00	253,282 00	2,532 82	170	2,702 82

SCHEDULE SHOWING GRAND LIST AND DEDUCTIONS ON ACCOUNT OF DEBTS OWING FOR THE YEARS 1910, 1911 AND 1912—Continued.

		Real Estate	Total Personal	Deductions	Net Personal	Total Real and Personal	1 per cent of valuation of real and personal property	Polls	Grand List
Middlebury	1910	$1,491,894 00		$170,500 00	$653,545 00	$2,145,439 00	$21,454 39	$1,458	$22,912 39
	1911	1,581,261 00	$880,704 00	226,540 00	654,164 00	2,235,425 00	22,354 25	1,464	23,818 25
	1912	1,573,302 00	837,176 00	227,267 00	609,908 00	2,183,210 00	21,832 10	1,492	23,324 10
Middlesex	1910	307,340 00		91,542 00	89,746 00	397,086 00	3,970 86	460	4,430 86
	1911	309,902 00	162,692 00	72,193 00	90,499 00	400,401 00	4,004 01	458	4,462 01
	1912	306,867 00	193,962 00	104,156 00	89,806 00	396,673 00	3,966 73	460	4,426 73
Middletown Springs	1910	244,650 00		79,285 50	127,199 00	371,849 00	3,718 49	368	4,086 49
	1911	242,600 00	170,898 00	43,443 00	127,455 00	370,055 00	3,700 55	352	4,052 55
	1912	242,950 00	165,370 00	41,445 00	123,925 00	366,875 00	3,668 75	330	3,998 75
Milton	1910	651,099 00		173,000 00	124,226 00	775,325 00	7,753 25	880	8,633 25
	1911	666,178 66	234,004 10	116,528 50	117,475 60	783,654 26	7,836 54	902	8,738 54
	1912	671,099 16	274,935 82	155,027 88	119,907 94	791,007 10	7,910 07	882	8,792 07
Monkton	1910	319,739 00		68,741 00	83,250 00	402,989 00	4,029 89	390	4,419 89
	1911	340,693 00	149,142 00	56,868 00	92,274 00	432,967 00	4,329 67	402	4,731 67
	1912	341,273 00	150,247 00	61,572 00	88,675 00	429,948 00	4,299 48	374	4,673 48
Montgomery	1910	364,112 00		176,016 00	77,336 00	441,448 00	4,414 48	894	5,308 48
	1911	482,163 00	173,629 00	104,419 00	69,210 00	551,373 00	5,513 73	840	6,353 73
	1912	459,697 00	208,451 00	126,011 00	82,440 00	542,137 00	5,421 37	832	6,253 37
Montpelier	1910	3,892,015 00		876,047 00	1,881,503 00	5,773,518 00	57,735 18	4,242	61,977 18
	1911	4,858,205 00	2,730,850 00	937,608 00	1,793,242 00	6,651,447 00	66,514 47	4,506	71,020 47
	1912	4,920,255 00	2,834,148 00	1,030,244 00	1,803,904 00	6,724,159 00	67,241 59	4,184	71,425 59

Moretown	1910	417,510 00		63,277 00	120,321 00	537,831 00	5,378 31	508	5,886 31
	1911	427,045 00	203,180 00	60,480 00	142,700 00	569,745 00	5,697 45	508	6,205 45
	1912	426,445 00	193,474 00	54,545 00	138,929 00	565,374 00	5,653 74	522	6,175 74
Morgan	1910	153,539 00		36,590 00	40,091 00	193,630 00	1,936 30	234	2,170 30
	1911	177,860 00	82,763 00	40,407 00	42,356 00	220,216 00	2,202 16	250	2,452 16
	1912	177,510 00	86,662 00	49,508 00	37,154 00	214,664 00	2,146 64	256	2,402 64
Morristown	1910	1,215,635 00		565,000 00	299,894 00	1,515,529 00	15,155 29	1,388	16,543 29
	1911	1,298,247 00	773,076 17	462,846 17	310,230 00	1,608,477 00	16,084 77	1,436	17,520 77
	1912	1,315,200 00	750,446 53	443,510 53	306,936 00	1,622,136 00	16,221 36	1,526	17,474 36
Mount Holly	1910	300,382 00		47,036 00	83,671 00	384,053 00	3,840 53	428	4,268 53
	1911	303,636 00	125,219 00	44,516 00	80,703 00	384,339 00	3,843 39	428	4,271 39
	1912	303,576 00	129,333 00	41,521 00	87,812 00	391,388 00	3,913 88	408	4,321 88
Mount Tabor	1910	107,973 00		106,418 00	4,691 00	112,664 00	1,126 64	156	1,282 64
	1911	113,987 00	25,592 31	19,756 31	5,836 00	119,823 00	1,198 23	178	1,376 23
	1912	114,712 00	33,473 00	23,518 84	9,954 16	124,666 16	1,246 66	204	1,450 66
Newark	1910	165,483 00		25,155 00	30,970 00	196,453 00	1,964 53	226	2,190 53
	1911	173,277 00	70,501 00	38,444 00	32,057 00	205,334 00	2,053 34	216	2,269 34
	1912	171,788 00	65,402 00	35,310 00	30,092 00	201,880 00	2,018 80	210	2,228 80
Newbury	1910	888,397 00		120,860 00	476,908 00	1,365,305 00	13,653 05	1,176	14,829 05
	1911	891,565 00	628,862 00	119,074 00	509,788 00	1,401,353 00	14,013 53	1,042	15,055 53
	1912	897,750 00	601,294 00	126,873 00	474,421 00	1,372,171 00	13,721 71	1,058	14,779 71
Newfane	1910	273,485 00		30,348 00	83,832 00	357,317 00	3,573 17	442	4,015 17
	1911	295,411 00	119,231 00	22,207 00	97,024 00	392,435 00	3,924 35	434	4,358 35
	1912	296,581 00	121,496 00	33,971 00	87,525 00	384,106 00	3,841 06	428	4,269 06

SCHEDULE SHOWING GRAND LIST AND DEDUCTIONS ON ACCOUNT OF DEBTS OWING FOR THE YEARS 1910, 1911 AND 1912—Continued.

		Real Estate	Total Personal	Deductions	Net Personal	Total Real and Personal	1 per cent of valuation of real and personal property	Polls	Grand List
New Haven	1910	$629,341 00		$100,563 00	$155,806 00	$785,147 00	$7,851 47	$594	$8,445 47
	1911	650,232 00	$264,142 00	108,808 00	155,334 00	805,566 00	8,055 66	612	8,667 66
	1912	650,920 00	213,294 26	51,817 26	161,432 00	812,352 00	8,123 52	600	8,723 52
Newport	1910	1,209,800 00		630,786 00	429,640 00	1,639 440 00	16,394 40	1,994	18,388 40
	1911	1,564,275 00	1,097,235 00	674,015 00	423,220 00	1,987,495 00	19,874 95	2,050	21,924 95
	1912	1,578,260 00	1,179,631 00	744,071 00	435,560 00	2,013,820 00	20,138 20	2,192	22,330 20
Northfield	1910	1,224,520 00		204,844 66	220,458 00	1,444,978 00	14,449 78	1,578	16,027 78
	1911	1,261,575 00	447,160 00	236,083 00	211,077 00	1,472,652 00	14,726 52	1,588	16,314 52
	1912	1,275,375 00	473,824 00	259,298 00	214,526 00	1,489,901 00	14,899 01	1,572	16,471 01
North Hero	1910	178,203 00		59,019 00	38,941 00	217,144 00	2,171 44	228	2,399 44
	1911	183,888 61	83,063 38	36,675 22	46,388 16	230,276 77	2,302 77	228	2,530 77
	1912	185,081 17	77,352 71	33,305 48	44,047 23	229,128 40	2,291 28	248	2,539 28
Norton	1910	146,580 00		26,185 90	21,060 00	167,640 00	1,676 40	238	1,914 40
	1911	150,403 00	35,199 00	16,035 00	19,164 00	169,567 00	1,695 67	208	1,903 67
	1912	151,355 00	31,790 00	14,894 00	16,896 00	168,251 00	1,682 51	200	1,882 51
Norwich	1910	372,120 00		54,587 00	125,637 00	497,757 00	4,977 57	628	5,605 57
	1911	414,400 00	191,022 00	62,866 00	128,156 00	542,556 00	5,425 56	592	6,017 56
	1912	414,125 00	161,520 00	59,155 00	102,365 00	516,490 00	5,164 90	602	5,766 90
Orange	1910	196,080 00		48,782 00	37,226 00	233,306 00	2,333 06	326	2,659 06
	1911	242,950 00	86,002 00	48,433 75	36,568 25	280,518 25	2,805 18	300	3,105 18
	1912	244,770 00	86,584 00	52,715 00	33,869 00	278,639 00	2,786 39	302	3,088 39

Orwell	1910	583,746 00		167,008 00	263,466 00	847,212 00	8,472 12	560	9,032 12
	1911	664,118 00	365,569 00	119,848 00	245,721 00	909,839 00	9,098 39	560	9,658 39
	1912	663,025 00	362,077 00	120,077 00	242,000 00	905,025 00	9,050 25	560	9,610 25
Panton	1910	209,090 00		25,513 85	54,673 00	263,763 00	2,637 63	168	2,805 63
	1911	240,438 00	80,776 00	23,053 00	57,723 00	298,161 00	2,981 61	174	3,155 61
	1912	238,866 00	74,508 00	22,562 00	51,946 00	290,812 00	2,908 12	166	3,074 12
Pawlet	1910	697,380 00		335,376 00	204,854 00	902,234 00	9,022 34	1,098	10,120 34
	1911	672,600 00	557,800 00	377,562 00	180,238 00	852,838 00	8,528 38	962	9,490 38
	1912	675,950 00	271,504 00	90,692 00	180,812 00	856,762 00	8,567 62	1,000	9,567 62
Peacham	1910	353,305 00		86,269 00	139,464 00	492,769 00	4,927 69	392	5,319 69
	1911	372,845 00	217,540 00	63,970 00	153,570 00	526,415 00	5,264 15	410	5,674 15
	1912	369,785 00	223,414 00	70,416 00	152,998 00	522,783 00	5,227 83	402	5,629 83
Peru	1910	145,630 00		29,858 00	20,017 00	165,647 00	1,656 47	116	1,772 47
	1911	148,895 00	41,432 00	15,396 00	26,036 00	174,931 00	1,749 31	124	1,873 31
	1912	149,645 00	40,742 00	15,218 00	25,524 00	175,169 00	1,751 69	114	1,865 69
Pittsfield	1910	120,592 00		78,555 00	19,316 00	139,908 00	1,399 08	202	1,601 08
	1911	136,082 50	52,809 00	28,837 00	23,972 00	160,054 50	1,600 54	226	1,826 54
	1912	138,885 50	66,011 00	28,839 00	37,172 00	176,057 50	1,760 57	248	2,008 57
Pittsford	1910	1,157,162 00		407,616 00	227,900 00	1,385,062 00	13,850 62	1,340	15,190 62
	1911	1,225,365 00	656,252 00	429,681 00	226,571 00	1,541,936 00	14,519 36	1,422	15,941 36
	1912	1,231,155 00	301,848 00	118,698 00	183,150 00	1,414,305 00	14,143 05	1,480	15,623 05
Plainfield	1910	284,752 00		77,690 00	86,061 00	370,813 00	3,708 13	424	4,132 13
	1911	299,799 00	173,298 00	67,291 00	106,007 00	405,806 00	4,058 06	410	4,468 06
	1912	301,900 00	155,231 00	58,260 00	96,971 00	398,871 00	3,988 71	408	4,396 71

SCHEDULE SHOWING GRAND LIST AND DEDUCTIONS ON ACCOUNT OF DEBTS OWING FOR THE YEARS 1910, 1911 AND 1912—Continued.

		Real Estate	Total Personal	Deductions	Net Personal	Total Real and Personal	1 per cent of valuation of real and personal property	Polls	Grand List
Plymouth	1910	$222,264 00		$30,403 00	$33,783 00	$256,047 00	$2,560 47	$280	$2,840 47
	1911	230,884 00	$61,383 46	24,015 00	37,368 46	268,253 46	2,682 53	274	2,956 53
	1912	232,896 00	55,516 00	21,339 00	34,177 00	267,073 00	2,670 73	262	2,932 73
Pomfret	1910	301,905 00		31,710 00	69,524 00	371,429 00	3,714 29	398	4,112 29
	1911	311,389 00	144,206 00	33,760 00	110,446 00	421,835 00	4,218 35	394	4,612 35
	1912	313,754 00	161,098 02	36,737 59	124,360 43	438,114 43	4,381 14	428	4,809 14
Poultney	1910	949,230 00		47,475 00	198,815 00	1,148,045 00	11,480 45	1,896	13,376 45
	1911	1,008,030 00	240,797 00	49,745 00	191,052 00	1,199,082 00	11,990 82	1,728	13,718 82
	1912	1,019,860 00	222,100 00	57,500 00	164,600 00	1,184,460 00	11,844 60	1,852	13,696 60
Pownal	1910	670,318 00		35,194 00	136,587 00	806,905 00	8,069 05	718	8,787 05
	1911	666,280 00	234,364 00	85,507 00	148,857 00	815,137 00	8,151 37	732	8,883 37
	1912	681,279 00	268,466 00	141,293 00	127,173 00	808,452 00	8,084 52	812	8,896 52
Proctor	1910	1,217,600 00		810,979 00	678,009 00	1,895,609 00	18,956 09	1,966	20,922 09
	1911	1,210,550 00	1,314,630 90	512,651 66	801,979 24	2,012,529 24	20,125 29	2,022	22,147 29
	1912	407,615 00	144,635 00	54,000 54	511,649 13	1,730,539 13	17,305 39	2,180	19,485 39
Putney	1910	381,805 00		93,245 00	94,680 00	476,485 00	4,764 85	442	5,206 85
	1911	412,480 00	144,655 00	65,055 00	79,600 00	492,080 00	4,920 80	420	5,340 80
	1912	407,615 00	144,635 00	54,000 00	90,635 00	498,250 00	4,982 50	408	5,390 50
Randolph	1910	1,427,145 00		218,470 00	654,329 00	2,081,474 00	20,814 74	1,624	22,438 74
	1911	1,657,900 00	903,575 00	234,577 00	668,998 00	3,326,898 00	23,268 98	1,638	24,906 98
	1912	1,678,450 00	794,010 00	216,292 00	577,718 00	2,256,168 00	22,561 68	1,664	24,225 68

Reading	1910	204,767 00		28,975 00	48,132 00	252,899 00	2,528 99	252	2,780 99
	1911	236,196 00	66,294 00	22,047 00	44,247 00	280,443 00	2,804 43	256	3,060 43
	1912	237,484 00	67,976 00	21,153 00	46,823 00	284,307 00	2,843 07	274	3,117 07
Readsboro	1910	342,998 00		202,009 12	27,849 00	370,849 00	3,708 47	700	4,408 47
	1911	400,286 00	230,624 74	210,227 33	20,397 41	420,683 41	4,206 83	802	5,008 83
	1912	428,207 00	154,143 92	110,987 42	43,156 50	471,363 50	4,713 64	784	5,497 64
Richford	1910	794,010 00		310,107 25	127,850 00	921,860 00	9,218 60	1,264	10,482 60
	1911	900,126 00	480,651 55	334,022 55	146,629 00	1,046,755 00	10,467 55	1,266	11,733 55
	1912	895,628 00	496,477 00	325,432 00	171,045 00	1,066,673 00	10,666 73	1,160	11,826 73
Richmond	1910	574,585 00		219,880 00	106,998 00	681,583 00	6,815 83	734	7,549 83
	1911	618,250 00	375,970 00	239,058 00	136,912 00	755,162 00	7,551 62	724	8,275 62
	1912	620,845 00	327,033 00	190,308 00	136,725 00	757,570 00	7,575 70	726	8,301 70
Ripton	1910	197,189 00		23,290 00	27,668 00	224,857 00	2,248 57	202	2,450 57
	1911	264,855 00	42,996 00	17,941 00	25,055 00	289,910 00	2,899 10	192	3,091 10
	1912	263,375 00	44,587 00	18,434 22	26,153 00	289,528 00	2,895 28	178	3,073 28
Rochester	1910	389,951 00		68,910 00	146,396 00	536,347 00	5,363 47	700	6,063 47
	1911	486,827 00	254,722 00	92,500 00	162,222 00	649,049 00	6,490 49	692	7,182 40
	1912	512,952 00	272,837 70	96,834 70	176,003 00	688,955 00	6,889 55	782	7,671 55
Rockingham	1910	3,912,405 00		630,884 00	1,102,251 00	5,014,656 00	50,146 56	3,372	53,518 56
	1911	4,018,144 00	1,934,234 00	636,721 00	1,297,513 00	5,315,657 00	53,156 57	3,418	56,574 57
	1912	4,015,950 00	1,995,876 00	738,930 00	1,256,946 00	5,272,896 00	52,728 96	4,116	56,844 96
Roxbury	1910	211,280 00		47,853 00	40,499 00	251,779 00	2,517 79	348	2,865 79
	1911	217,900 00	78,216 00	30,958 00	47,258 00	265,158 00	2,651 58	342	2,993 58
	1912	222,505 00	88,013 00	39,541 00	48,472 00	270,977 00	2,709 77	380	3,099 77

SCHEDULE SHOWING GRAND LIST AND DEDUCTIONS ON ACCOUNT OF DEBTS OWING FOR THE YEARS 1910, 1911 AND 1912—Continued.

		Real Estate	Total Personal	Deductions	Net Personal	Total Real and Personal	1 per cent of valuation of real and personal property	Polls	Grand List
Royalton	1910	$576,775 00		$143,140 00	$154,199 00	$730,974 00	$7,309 74	$752	$8,061 74
	1911	589,750 00	$258,688 00	101,476 00	157,212 00	746,962 00	7,469 62	732	8,201 62
	1912	593,675 00	253,437 00	99,783 00	153,654 00	747,329 00	7,473 29	770	8,243 29
Rupert	1910	388,030 00		89,800 00	137,965 00	525,995 00	5,259 95	420	5,679 95
	1911	393,480 00	262,660 00	59,355 00	203,305 00	596,785 00	5,967 85	426	6,393 85
	1912	396,680 00	194,660 00	52,710 00	141,950 00	538,630 00	5,386 30	416	5,802 30
Rutland City	1910	6,326,440 00		800,000 00	1,778,583 00	8,105,023 00	81,050 23	6,434	87,484 23
	1911	6,854,180 00	3,280,062 00	1,479,491 00	1,800,571 00	8,654,751 00	86,547 51	6,990	93,537 51
	1912	6,945,375 00	2,712,050 00	848,353 00	1,863,697 00	8,809,072 00	88,090 72	7,418	95,508 72
Rutland Town	1910	694,099 00		45,208 54	192,398 00	886,497 00	8,864 97	762	9,626 97
	1911	710,483 00	219,936 00	57,307 61	162,628 39	873,111 39	8,731 11	776	9,507 11
	1912	716,358 00	180,436 50	71,473 34	108,963 16	825,321 16	8,253 21	808	9,061 21
Ryegate	1910	501,160 00		144,225 00	148,322 00	649,482 00	6,494 82	784	7,278 82
	1911	532,110 00	262,815 00	115,225 00	147,590 00	679,700 00	6,797 00	776	7,573 00
	1912	534,550 00	269,997 00	129,696 00	140,301 00	674,851 00	6,748 51	722	7,470 51
St. Albans City	1910	2,612,925 00		508,075 96	897,525 00	3,510,450 00	35,104 50	3,194	28,298 50
	1911	2,689,891 00	1,422,439 00	451,726 00	970,713 00	3,660,604 00	36,606 04	3,290	39,896 04
	1912	2,735,268 00	1,429,503 00	415,535 00	1,013,968 00	3,749,236 00	37,492 36	3,344	40,836 36
St. Albans Town	1910	704,836 00		150,499 85	75,289 00	780,125 00	7,801 25	780	7,581 25
	1911	646,024 00	110,144 00	67,996 00	42,148 00	688,172 00	6,881 72	818	7,699 72
	1912	638,914 00	171,619 00	72,569 00	99,050 00	737,964 00	7,379 64	816	8,195 64

St. George	1910	54,865 00		12,200 00	7,990 00	62,855 00	628 55	50	678 55
	1911	53,940 00	9,644 00	4,141 00	5,503 00	59,443 00	594 43	46	640 43
	1912	54,065 00	11,094 00	3,819 00	7,275 00	61,340 00	613 40	42	655 40
St. Johnsbury	1910	3,273,935 00		905,700 00	1,249,745 00	4,523,680 00	45,236 80	4,184	49,420 80
	1911	4,647,150 00	2,514,549 00	1,023,095 00	1,491,454 00	6,138,604 00	61,386 04	4,300	65,686 04
	1912	4,706,100 00	2,569,713 00	1,143,580 00	1,426,133 00	6,132,233 00	61,322 33	4,378	65,700 33
Salisbury	1910	311,892 00		80,540 00	142,077 00	453,969 00	4,539 69	360	4,899 69
	1911	332,399 00	212,918 00	56,200 00	156,718 00	489,117 00	4,891 17	354	5,245 17
	1912	331,634 00	225,759 00	63,093 00	162,666 00	494,300 00	4,943 00	392	5,335 00
Sandgate	1910	113,910 00		32,807 00	12,161 00	126,071 00	1,260 71	200	1,460 71
	1911	130,030 00	29,901 00	17,850 00	12,051 00	142,081 00	1,420 81	210	1,630 81
	1912	124,960 00	27,393 00	15,153 00	12,240 00	137,200 00	1,372 00	200	1,572 00
Searsburgh	1910	59,858 00		11,608 00	9,349 00	69,207 00	692 07	84	776 07
	1911	73,378 00	23,558 00	16,140 00	7,418 00	80,796 00	807 96	98	905 96
	1912	71,930 00	17,190 00	6,480 00	10,710 00	82,640 00	826 40	96	922 40
Shaftsbury	1910	491,347 00		105,138 00	84,874 00	576,222 00	5,762 22	904	6,666 22
	1911	543,444 00	170,194 00	49,239 00	120,955 00	664,399 00	6,643 99	942	7,585 99
	1912	536,266 00	201,054 00	70,427 00	130,627 00	666,893 00	6,668 93	944	7,612 93
Sharon	1910	287,220 00		17,567 00	80,690 00	367,910 00	3,679 10	346	4,025 10
	1911	289,165 00	134,581 00	25,016 00	109,565 00	398,730 00	3,987 30	256	4,343 30
	1912	289,700 00	129,713 00	30,241 00	99,472 00	389,172 00	3,891 72	368	4,259 72
Sheffield	1910	175,545 00		59,022 41	36,159 00	211,704 00	2,117 04	330	2,447 04
	1911	189,902 00	83,886 50	50,158 00	33,728 50	223,630 00	2,236 30	306	2,542 30
	1912	185,177 00	85,630 00	48,796 00	36,834 00	222,011 00	2,220 11	318	2,538 11

SCHEDULE SHOWING GRAND LIST AND DEDUCTIONS ON ACCOUNT OF DEBTS OWING FOR THE YEARS 1910, 1911 AND 1912—Continued.

		Real Estate	Total Personal	Deductions	Net Personal	Total Real and Personal	1 per cent of valuation of real and personal property	Polls	Grand List
Shelburne	1910	$674,954 00		$35,605 00	$286,385 00	$961,339 00	$9,613 39	566	$10,179 39
	1911	678,403 00	$345,204 00	40,126 00	305,078 00	983,481 00	9,834 81	578	10,412 81
	1912	708,480 00	339,086 00	40,575 00	298,511 00	1,006,991 00	10,069 91	580	10,649 91
Sheldon	1910	545,927 00		111,396 00	137,590 00	683,577 00	6,835 17	618	7,453 17
	1911	559,308 00	307,968 00	160,345 00	147,623 00	706,931 00	7,069 31	658	7,727 31
	1912	561,428 00	297,244 00	130,853 00	166,391 00	727,819 00	7,278 19	636	7,914 19
Sherburne	1910	145,688 00		26,134 00	32,942 00	178,630 00	1,786 30	236	2,022 30
	1911	162,355 00	61,161 00	30,834 00	30,327 00	192,682 00	1,926 82	212	2,138 82
	1912	161,665 00	62,068 00	31,870 00	30,198 00	191,863 00	1,918 63	236	2,154 63
Shoreham	1910	513,980 00		160,969 00	202,136 00	716,166 00	7,161 16	504	7,665 16
	1911	542,950 00	310,475 00	109,487 00	200,988 00	743,938 00	7,439 38	502	7,941 38
	1912	543,200 00	320,550 00	102,776 00	217,774 00	760,974 00	7,609 74	500	8,109 74
Shrewsbury	1910	281,310 00		59,835 45	82,606 00	363,916 00	3,639 16	404	4,043 16
	1911	285,780 00	154,463 00	64,933 00	89,530 00	375,310 00	3,753 10	396	4,149 10
	1912	282,470 00	108,246 00	19,792 00	88,454 00	370,924 00	3,709 24	412	4,121 24
Somerset	1910	109,830 00		102,081 84	80 00	109,910 00	1,099 10	44	1,143 10
	1911	105,100 00	7,336 00	7,200 00	136 00	105,236 00	1,052 36	26	1,078 36
	1912	106,600 00	27,507 00	19,325 00	8,182 00	114,782 00	1,147 82	396	1,543 82
South Burlington	1910	392,517 00		40,799 00	116,862 00	509,383 00	5,093 83	450	5,543 83
	1911	541,245 00	167,177 00	48,986 00	118,191 00	659,436 00	6,594 36	458	7,052 36
	1912	537,830 00	162,356 00	39,996 78	122,359 22	660,189 22	6,601 89	458	7,059 89

South Hero	1910	192,440 00		48,200 00	65,881 00	258,321 00	2,583 21	338	2,921 21
	1911	235,955 00	103,715 00	36,707 00	67,008 00	302,963 00	3,029 63	352	3,381 63
	1912	235,980 00	108,078 00	38,635 00	69,443 00	305,423 00	3,054 23	350	3,404 23
Springfield	1910	2,519,338 00		571,020 00	1,423,774 00	3,943,112 00	39,431 12	2,842	42,273 12
	1911	2,572,982 00	1,832,035 00	455,791 00	1,376,244 00	3,949,226 00	39,492 26	2,532	42,024 26
	1912	2,621,986 00	1,847,937 00	482,395 00	1,365,542 00	3,987,528 00	39,875 28	2,640	42,515 28
Stamford	1910	192,147 00		18,075 00	21,259 00	213,406 00	2,134 06	270	2,404 06
	1911	219,271 00	42,407 00	13,639 00	28,768 00	248,039 00	2,480 39	276	2,756 39
	1912	213,631 00	46,601 00	20,999 00	25,602 00	239,233 00	2,392 33	280	2,672 33
Stannard	1910	49,186 00		15,043 00	5,133 00	54,319 00	543 19	114	657 19
	1911	49,361 00	24,809 50	18,050 00	6,759 50	56,120 00	561 20	114	675 20
	1912	50,061 00	26,378 00	19,277 00	7,101 00	57,162 00	571 62	98	669 62
Starksboro	1910	285,905 00		79,604 00	83,069 00	368,974 00	3,689 74	432	4,121 74
	1911	287,380 00	176,038 00	86,883 00	89,155 00	376,535 00	3,765 35	442	4,207 35
	1912	287,200 00	143,523 00	51,648 00	91,875 00	379,075 00	3,790 75	454	4,244 75
Stockbridge	1910	256,145 00		76,133 00	67,450 00	323,595 00	3,235 95	406	3,641 95
	1911	284,100 00	135,275 00	54,460 00	80,815 00	364,915 00	3,649 15	388	4,037 15
	1912	282,150 00	101,679 00	45,644 00	56,035 00	338,185 00	3,381 85	378	3,759 85
Stowe	1910	653,666 00		210,872 00	114,866 00	768,532 00	7,685 32	1,028	8,713 32
	1911	697,379 00	339,393 00	214,887 00	124,506 00	821,885 00	8,218 85	1,014	9,232 85
	1912	700,094 00	336,343 00	185,573 00	150,770 00	850,864 00	8,508 64	1,068	9,576 64
Strafford	1910	235,165 00		31,428 00	107,457 00	342,622 00	3,426 22	432	3,858 22
	1911	237,220 00	140,565 00	22,808 00	117,757 00	354,977 00	3,549 77	426	3,975 77
	1912	241,135 00	137,779 00	21,083 00	116,696 00	357,831 00	3,578 31	424	4,002 31

SCHEDULE SHOWING GRAND LIST AND DEDUCTIONS ON ACCOUNT OF DEBTS OWING FOR THE YEARS 1910, 1911 AND 1912—Continued.

		Real Estate	Total Personal	Deductions	Net Personal	Total Real and Personal	1 per cent of valuation of real and personal property	Polls	Grand List
Stratton	1910	$137,701 00		$1,720 00	$6,940 00	$144,641 00	$1,446 41	$50	$1,496 41
	1911	163,637 00	$7,392 00	2,820 00	4,572 00	168,209 00	1,682 09	54	1,736 09
	1912	163,787 00	8,753 00	2,004 00	6,749 00	170,536 00	1,705 36	52	1,757 36
Sudbury	1910	227,050 00		43,321 00	88,024 00	315,074 00	3,150 74	244	3,394 74
	1911	241,835 00	109,394 00	25,896 00	83,498 00	325,333 00	3,253 33	242	3,495 33
	1912	237,085 00	117,577 00	24,269 00	93,308 00	330,393 00	3,303 93	240	3,543 93
Sunderland	1910	251,556 00		36,088 00	24,644 00	276,200 00	2,762 00	264	3,026 00
	1911	297,393 00	42,988 00	19,188 00	23,800 00	321,193 00	3,211 93	292	3,503 93
	1912	297,498 00	32,545 00	11,945 00	20,600 00	318,098 00	3,180 98	292	3,472 98
Sutton	1910	205,130 00		35,710 00	48,785 00	253,914 00	2,539 14	360	2,899 14
	1911	251,124 00	140,205 00	86,365 00	53,840 00	304,964 00	3,049 64	338	3,387 64
	1912	253,655 00	132,922 00	84,939 00	47,983 00	301,638 00	3,016 38	360	3,376 38
Swanton	1910	1,159,409 00		463,141 00	220,504 00	1,379,913 00	13,799 13	1,688	15,487 13
	1911	1,207,974 00	425,405 00	208,785 00	216,620 00	1,424,594 00	14,245 94	1,674	15,919 94
	1912	1,210,611 00	564,019 00	338,076 00	225,943 00	1,436,554 00	14,365 54	1,630	15,995 54
Thetford	1910	384,625 00		15,637 00	117,358 00	501,983 00	5,019 83	634	5,653 83
	1911	396,250 00	138,320 00	24,878 00	113,442 00	509,692 00	5,096 92	648	5,744 92
	1912	399,965 00	139,890 00	26,222 00	113,668 00	513,633 00	5,136 33	614	5,750 33
Tinmouth	1910	185,080 00		31,715 00	45,333 00	230,413 00	2,304 13	208	2,512 13
	1911	181,540 00	72,388 50	22,306 50	50,082 00	231,622 00	2,316 22	206	2,522 22
	1912	181,590 00	81,498 00	24,775 00	56,723 00	238,313 00	2,383 13	218	2,601 13

Topsham	1910	248,527 00		52,077 00	77,413 00	325,940 00	3,259 40	480	3,739 40
	1911	264,412 00	175,428 00	57,000 00	118,428 00	382,840 00	3,828 40	492	4,320 40
	1912	263,702 00	158,842 00	57,767 00	101,075 00	364,777 00	3,647 77	476	4,123 77
Townshend	1910	261,077 00		51,278 00	69,947 00	331,024 00	3,310 24	454	3,764 24
	1911	299,528 00	150,448 00	65,800 00	84,648 00	384,176 00	3,841 76	424	4,265 76
	1912	301,113 00	142,811 00	79,448 00	63,363 00	364,476 00	3,644 76	452	4,096 76
Troy	1910	531,817 00		158,500 00	49,658 00	581,475 00	5,814 75	822	6,636 75
	1911	545,855 00	188,820 02	138,363 02	50,557 00	596,412 00	5,964 12	836	6,800 12
	1912	554,055 00	179,805 00	129,485 00	50,320 00	604,375 00	6,043 75	866	6,909 75
Tunbridge	1910	295,180 00		59,187 00	122,374 00	417,554 00	4,175 54	510	4,685 54
	1911	320,110 00	192,164 00	43,992 00	148,172 00	468,282 00	4,682 82	490	5,172 82
	1912	323,110 00	200,800 00	45,397 00	155,403 00	478,513 00	4,785 13	498	5,283 13
Underhill	1910	414,210 00		111,225 00	77,933 00	492,143 00	4,921 43	530	5,451 43
	1911	427,030 79	171,501 00	96,136 18	75,364 82	502,395 61	5,023 96	550	5,573 96
	1912	428,589 00	152,838 06	76,448 82	76,389 24	504,978 24	5,049 78	554	5,603 78
Vergennes	1910	503,713 00		103,089 00	243,824 00	747,537 00	7,475 37	722	8,197 37
	1911	564,306 00	390,536 00	118,055 00	272,481 00	836,787 00	8,367 87	734	9,101 87
	1912	572,081 00	366,335 00	116,994 00	249,341 00	821,422 00	8,214 22	766	8,980 22
Vernon	1910	240,292 00		28,583 00	68,748 00	309,040 00	3,090 40	346	3,436 40
	1911	257,615 00	106,584 00	33,963 00	72,621 00	330,236 00	3,302 36	338	3,640 36
	1912	266,545 00	93,364 00	35,929 00	57,435 00	323,980 00	3,239 80	336	3,575 80
Vershire	1910	146,761 00		20,374 00	21,814 00	168,575 00	1,685 75	252	1,937 75
	1911	154,010 00	45,786 00	20,197 00	25,589 00	179,599 00	1,795 99	242	2,037 99
	1912	153,285 00	46,565 00	22,302 00	24,263 00	177,548 00	1,775 48	244	2,019 48

SCHEDULE SHOWING GRAND LIST AND DEDUCTIONS ON ACCOUNT OF DEBTS OWING FOR THE YEARS 1910, 1911 AND 1912—Continued.

		Real Estate	Total Personal	Deductions	Net Personal	Total Real and Personal	1 per cent of valuation of real and personal property	Polls	Grand List
Victory	1910	$99,767 00		$18,616 00	$20,566 00	$120,333 00	$1,203 33	$154	$1,357 33
	1911	109,542 00	$51,070 35	25,545 10	25,525 25	135,067 25	1,350 67	150	1,500 67
	1912	105,867 00	24,267 00	7,346 59	16,920 41	122,787 41	1,227 87	104	1,331 87
Waitsfield	1910	293,670 00		73,158 00	139,794 00	433,464 00	4,334 64	368	4,702 64
	1911	304,985 00	222,968 00	80,493 00	142,475 00	447,460 00	4,474 60	364	4,838 60
	1912	306,935 00	194,570 15	51,592 00	142,978 15	449,913 15	4,499 13	376	4,875 13
Walden	1910	254,557 00		53,310 00	59,823 00	314,380 00	3,143 80	672	3,515 80
	1911	250,346 00	100,985 00	57,096 00	43,889 00	294,235 00	2,942 35	366	3,308 35
	1912	245,520 00	106,261 00	50,792 00	55,469 00	300,989 00	3,009 89	364	3,373 89
Wallingford	1910	557,555 00		98,000 00	419,963 00	977,518 00	9,775 18	964	10,739 18
	1911	617,500 00	706,285 00	291,862 00	414,423 00	1,031,923 00	10,319 23	966	11,285 23
	1912	615,675 00	561,022 00	154,064 00	406,958 00	1,022,633 00	10,226 33	928	11,154 33
Waltham	1910	114,635 00		18,609 00	21,621 00	136,256 00	1,362 56	110	1,472 56
	1911	115,465 00	42,561 00	16,204 80	26,356 20	141,821 20	1,418 21	120	1,538 21
	1912	115,510 00	48,475 00	17,810 00	30,665 00	146,175 00	1,461 75	114	1,575 75
Wardsboro	1910	128,713 00		36,680 00	35,303 00	164,016 00	1,640 16	312	1,952 16
	1911	143,590 00	82,591 00	31,427 00	51,164 00	194,754 00	1,947 54	298	2,245 54
	1912	142,645 00	69,676 00	32,493 00	37,183 00	179,828 00	1,798 28	284	2,082 28
Warren	1910	235,826 00		77,937 00	69,948 00	305,774 00	3,057 74	430	3,487 74
	1911	253,792 00	96,223 00	20,945 00	75,278 00	329,070 00	3,290 70	430	3,720 70
	1912	251,137 00	87,612 00	15,874 00	71,738 00	322,875 00	3,228 75	452	3,680 75

Washington	1910	198,562 00		44,331 50	81,488 00	280,050 00	2,800 50	446	3,246 50
	1911	223,634 00	156,800 00	47,833 00	108,967 00	332,601 00	3,326 01	444	3,770 01
	1912	225,505 00	156,012 00	47,672 00	108,340 00	333,845 00	3,338 45	444	3,782 45
Waterbury	1910	934,446 00		277,345 00	372,088 00	1,206,534 00	12,065 34	1,354	13,419 34
	1911	1,073,080 00	570,673 00	283,334 00	287,339 00	1,360,419 00	13,604 19	1,306	14,910 19
	1912	1,084,080 00	526,971 00	257,655 00	269,316 00	1,353,396 00	13,533 96	1,498	15,031 96
Waterford	1910	313,705 00		56,151 00	78,608 00	392,313 00	3,923 13	356	4,279 13
	1911	355,065 00	144,819 00	54,090 00	90,729 00	445,794 00	4,457 94	370	4,827 94
	1912	348,805 00	138,865 00	49,483 00	89,382 00	438,187 00	4,381 87	370	4,751 87
Waterville	1910	108,977 00			67,135 00	176,112 00	1,761 12	278	2,039 12
	1911	140,305 00	101,251 00	42,386 13	58,864 87	199,169 87	1,991 69	272	2,263 69
	1912	138,755 00	92,147 13	38,609 00	53,538 13	192,293 13	1,922 93	256	2,178 93
Weathersfield	1910	393,725 00		74,075 00	119,696 00	513,421 00	5,134 21	582	5,716 21
	1911	452,455 00	178,548 00	92,107 00	86,441 00	538,896 00	5,388 96	600	5,988 96
	1912	448,165 00	177,761 00	90,549 00	87,212 00	535,377 00	5,353 77	612	5,965 77
Wells	1910	287,640 00		41,961 00	43,284 00	330,924 00	3,309 24	340	3,649 24
	1911	305,075 00	87,976 00	47,080 00	40,896 00	345,971 00	3,459 71	308	3,767 71
	1912	306,210 00	75,013 00	37,391 00	37,622 00	343,832 00	3,438 32	324	3,762 32
West Fairlee	1910	124,530 00		16,875 00	33,411 00	157,941 00	1,579 41	224	1,803 41
	1911	132,010 00	49,144 00	13,851 00	35,293 00	167,303 00	1,673 03	226	1,899 03
	1912	132,410 00	36,719 00	13,859 00	22,860 00	155,270 00	1,552 70	224	1,776 70
Westfield	1910	160,330 00		73,158 00	34,991 00	195,321 00	1,953 21	316	2,269 21
	1911	166,350 00	90,780 00	52,466 00	38,314 00	204,664 00	2,046 64	278	2,324 64
	1912	169,115 00	84,555 00	51,345 00	33,210 00	202,325 00	2,023 25	264	2,287 25

SCHEDULE SHOWING GRAND LIST AND DEDUCTIONS ON ACCOUNT OF DEBTS OWING FOR THE YEARS 1910, 1911 AND 1912—Continued.

		Real Estate	Total Personal	Deductions	Net Personal	Total Real and Personal	1 per cent of valuation of real and personal property	Polls	Grand List
Westford	1910	$327,311 00		$104,149 00	$85,992 00	$413,303 00	$4,133 03	$462	$4,595 03
	1911	330,445 00	$169,112 00	69,951 00	99,161 00	429,606 00	4,296 06	484	4,780 06
	1912	327,848 00	179,909 00	73,099 00	106,810 00	434,658 00	4,346 58	452	4,798 58
West Haven	1910	180,465 00		27,325 00	163,227 00	343,692 00	3,436 92	192	3,628 92
	1911	199,948 00	195,850 00	40,941 00	154,909 00	354,857 00	3,548 57	200	3,748 57
	1912	201,348 00	219,752 00	31,305 00	188,447 00	389,795 00	3,897 95	198	4,095 95
Westminster	1910	523,625 00		54,858 00	103,133 00	696,758 00	6,967 58	664	7,631 58
	1911	666,980 00	169,644 93	68,475 93	101,169 00	768,149 00	7,681 49	684	8,365 49
	1912	665,780 00	155,016 00	61,313 00	93,703 00	759,483 00	7,594 83	664	8,258 83
Westmore	1910	139,449 00		23,730 00	8,698 00	148,147 00	1,481 47	164	1,645 47
	1911	149,761 00	41,562 00	28,573 00	12,989 00	162,750 00	1,627 50	156	1,783 50
	1912	147,441 00	44,627 50	40,002 60	4,624 90	152,065 90	1,520 66	134	1,654 66
Weston	1910	190,425 00		45,235 00	71,843 00	262,268 00	2,622 68	326	2,948 68
	1911	207,175 00	135,334 00	57,421 00	77,913 00	285,088 00	2,850 88	378	3,228 88
	1912	210,390 00	134,782 00	52,556 00	82,226 00	292,616 00	2,926 16	384	3,310 16
West Rutland	1910	1,465,301 00		185,422 00	159,352 00	1,624,653 00	16,246 53	1,822	18,068 53
	1911	1,498,364 00	772,748 00	653,014 00	119,734 00	1,618,098 00	16,180 98	1,826	18,006 98
	1912	1,502,869 00	202,634 00	101,877 00	100,757 00	1,603,626 00	16,036 26	1,996	18,032 26
West Windsor	1910	208,295 00		34,761 00	37,998 00	246,693 00	2,462 93	292	2,754 93
	1911	217,805 00	79,787 00	37,719 70	42,067 30	259,872 30	2,598 72	286	2,884 72
	1912	215,505 00	73,054 75	33,555 50	39,499 25	255,004 25	2,550 04	264	2,814 04

Weybridge	1910	245,572 00		32,500 00	65,312 00	310,884 00	3,108 84	228	3,336 84
	1911	302,815 00	88,746 00	21,697 00	67,049 00	369,864 00	3,698 64	342	3,940 64
	1912	302,315 00	91,717 00	22,305 00	69,412 00	371,727 00	3,717 27	220	3,937 27
Wheelock	1910			42,341 00	21,994 00	21,994 00	219 94	266	485 94
	1911		66,452 76	37,168 61	29,284 15	29,284 15	292 84	238	530 84
	1912		64,258 00	37,410 61	26,847 39	26,847 39	268 48	230	498 48
Whiting	1910	143,592 00		49,241 00	138,120 00	281,712 00	2,817 12	182	2,999 12
	1911	143,458 00	91,704 50	29,807 20	61,897 30	205,355 30	2,053 55	190	2,243 55
	1912	143,405 00	99,406 00	29,016 00	70,390 00	213,795 00	2,137 95	196	2,333 95
Whitingham	1910	238,575 00		44,024 00	87,224 00	325,794 00	3,257 99	562	3,819 99
	1911	252,241 00	177,155 00	91,111 00	86,044 00	338,285 00	3,382 85	574	3,956 85
	1912	253,256 00	127,363 00	33,898 00	93,465 00	346,721 00	3,467 21	548	4,015 21
Williamstown	1910	561,390 00		119,862 00	122,705 00	684,095 00	6,840 95	866	7,706 95
	1911	611,945 00	272,374 00	103,860 00	168,514 00	780,459 00	7,804 59	934	8,738 59
	1912	617,205 00	281,531 00	111,486 00	170,045 00	787,250 00	7,872 50	906	8,778 50
Williston	1910	544,580 00		189,198 00	195,233 00	739,813 00	7,398 13	478	7,876 13
	1911	552,400 00	375,695 73	179,094 00	196,601 73	749,001 73	7,490 01	512	8,002 01
	1912	557,575 00	341,928 60	176,421 51	165,507 09	723,082 09	7,230 82	500	7,730 82
Wilmington	1910	465,111 00		303,185 00	147,944 00	613,055 00	6,130 55	764	6,894 55
	1911	493,310 00	432,730 00	287,179 00	145,551 00	638,861 00	6,388 61	688	7,076 61
	1912	494,096 00	375,381 00	233,956 00	141,425 00	635,521 00	6,355 21	714	7,069 21
Windham	1910	115,725 00		15,328 00	27,107 00	142,832 00	1,428 32	188	1,616 32
	1911	130,047 00	43,978 00	17,947 00	26,031 00	156,078 00	1,560 78	180	1,740 78
	1912	129,797 00	46,952 00	15,879 00	31,073 00	160,870 00	1,608 70	186	1,794 70

SCHEDULE SHOWING GRAND LIST AND DEDUCTIONS ON ACCOUNT OF DEBTS OWING FOR THE YEARS 1910, 1911 AND 1912—Continued.

		Real Estate	Total Personal	Deductions	Net Personal	Total Real and Personal	1 per cent of valuation of real and personal property	Polls	Grand List
Windsor	1910	$847,159 00		$184,644 00	$256,459 00	$1,103,618 00	$11,036 18	$1,236	$12,572 18
	1911	934,734 00	$297,695 00	51,931 00	245,764 00	1,180,498 00	11,804 98	1,284	13,088 98
	1912	945,549 00	583,940 00	61,374 00	222,566 00	1,168,115 00	11,681 15	1,198	12,879 15
Winhall	1910	164,895 00		11,765 00	19,741 00	184,636 00	1,846 36	178	2,024 36
	1911	212,770 00	27,257 00	8,430 00	18,827 00	231,597 00	2,315 97	174	2,489 97
	1912	211,595 00	36,238 00	19,050 00	17,188 00	228,783 00	2,287 83	172	2,459 83
Wolcott	1910	255,611 00		115,786 00	63,616 00	319,227 00	3,192 27	542	3,734 27
	1911	325,025 00	173,795 00	116,725 00	57,070 00	382,095 00	3,820 95	510	4,330 95
	1912	324,740 00	160,297 00	102,537 00	57,760 00	382,500 00	3,825 00	488	4,313 00
Woodbury	1910	240,058 00		26,803 00	21,923 00	261,981 00	2,619 81	452	3,071 81
	1911	258,939 00	48,154 00	27,487 50	20,666 50	279,605 50	2,796 06	400	3,196 06
	1912	260,440 00	52,591 00	34,722 00	17,869 00	178,309 00	2,783 09	440	3,223 09
Woodford	1910	152,866 00		7,016 00	8,039 00	160,905 00	1,609 05	122	1,731 05
	1911	155,474 00	23,750 00	13,528 00	10,222 00	165,696 00	1,656 96	106	1,762 96
	1912	153,340 00	20,669 00	12,744 00	7,926 00	161,266 00	1,612 66	138	1,750 66
Woodstock	1910	1,727,930 00		114,512 00	1,420,477 00	3,148,407 00	31,484 07	1,354	32,838 07
	1911	1,680,207 00	1,622,358 56	152,326 56	1,470,032 00	3,150,239 00	31,502 39	1,320	32,822 39
	1912	1,683,673 00	1,554,852 00	119,476 00	1,435,376 00	3,119,049 00	31,190 49	1,342	32,532 49
Worcester	1910	187,075 00		50,796 00	45,937 00	233,012 00	2,330 12	318	2,648 12
	1911	195,430 00	105,551 00	60,031 00	45,520 00	240,950 00	2,409 50	328	2,737 50
	1912	194,550 00	107,655 00	67,312 00	40,343 00	234,893 00	2,348 93	318	2,666 93

SCHEDULE SHOWING TAXES RAISED IN 1911 AND 1912 IN THE VARIOUS TOWNS, CITIES, VILLAGES, SCHOOL AND FIRE DISTRICTS.

Note:—References by letter indicate amounts appropriated to secure state aid in highway work.

ADDISON.

	1911			1912		
	Grand List	Rate	Amount raised	Grand List	Rate	Amount raised
General Town	$7,957 58	37 cents	$2,944 30	$7,944 30	37 cents	$2,939 39
Town School		30	2,387 27		30	2,383 29
Town Highway		20	1,591 52		20	1,588 86
State School		08	636 61		08	635 54
State Highway		05	397 88		05	397 22
		100	$7,957 58		100	$7,944 30

ALBANY.

General Town, including County taxes	$4,384 68	100 cents	$4,384 68	$4,092 79	100 cents	$4,092 79
Town School		60	2,630 81		60	2,455 67
Town Highway		20	876 93		20	818 56
Special Highway (to secure State aid)		07	306 93		10	409 28
State School		08	350 77		08	327 42
State Highway		05	219 23		05	204 64
		200	$8,769 35		203	$8,308 36

SCHEDULE SHOWING TAXES RAISED IN 1911 AND 1912 IN THE VARIOUS TOWNS, CITIES, VILLAGES, SCHOOL AND FIRE DISTRICTS.—Continued.

Note:—References by letter indicate amounts appropriated to secure state aid in highway work.

ALBURG.

	1911			1912		
	Grand List	Rate	Amount raised	Grand List	Rate	Amount raised
General Town, including State School and State Highway taxes	$6,481 97	75 cents	(a) $4,861 48	$6,445 85	70 cents	$4,512 10
Town School		50	3,240 98		50	3,222 93
Town Highway		20	1,296 39		20	1,289 17
County		02	129 64			
		147	$9,528 49		140	$9,024 20

(a) $750.

ANDOVER.

General Town, including County taxes	$1,680 96	112 cents	$1,882 67	$1,659 12	112 cents	(b) $1,858 21
Town School		60	1,008 58		60	995 47
Town Highway		40	672 38		40	663 65
State School		08	134 48		08	132 73
State Highway		05	84 05		05	82 96
		225	$3,782 16		225	$3,733 02

(b) $100.

ARLINGTON.

General Town	$5,766 47	75 cents	(c) $4,324 85	$5,955 57	67 cents	(d) $3,990 23
Town School		59	3,402 22		62	3,692 45
Town Highway		20	1,153 29		20	1,191 11
State School		08	461 32		08	476 44
State Highway		05	288 32		05	297 78
County		03	172 99		03	178 67
		170	$9,802 99		165	$9,826 69

(c) $300.—(d) $275.

ATHENS.

General Town	$1,087 66	62 cents	(e) $674 35	$993 94	62 cents	(e) $616 24
Town School		30	326 30		30	298 18
Town Highway		20	217 53		20	198 78
State School		08	87 01		08	79 51
State Highway		05	54 38		05	49 69
		125	$1,359 57		125	$1,242 40

(e) $100.

BAKERSFIELD.

General Town, including County taxes	$4,421 45	47 cents	$2,078 08	$4,383 80	47 cents	$2,060 39
Town School		70	3,095 02		70	3,068 66
Town Highway		25	1,105 36		25	1,095 95
Special Highway (to secure State aid)		17	751 65		12	526 06
State School		08	353 72		08	350 70
State Highway		05	221 07		05	219 19
		172	$7,604 90		167	$7,320 95

SCHEDULE SHOWING TAXES RAISED IN 1911 AND 1912 IN THE VARIOUS TOWNS, CITIES, VILLAGES, SCHOOL AND FIRE DISTRICTS.—Continued.

Note:—References by letter indicate amounts appropriated to secure state aid in highway work.

BALTIMORE.

	1911			1912		
	Grand List	Rate	Amount raised	Grand List	Rate	Amount raised
General Town	$327 76	26½ cents	$86 86	$341 55	26½ cents	$90 51
Town School		90	294 98		65	222 01
Town Highway		35	114 72		35	119 54
State School		08	26 22		08	27 32
State Highway		05	16 39		05	17 08
County		005	1 64		00½	1 71
		165	$540 81		140	$478 17

BARNARD.

General Town, including State School, State Highway and County taxes	$4,022 63	100 cents	(g) $4,022 63	$3,994 67	100 cents	(h) $3,994 67
Town School		55	2,212 45		60	2,396 80
Town Highway		25	1,005 65		30	1,198 40
		180	$7,240 73		190	$7,589 87

(g) $300.—(h) $500.

Barnet

General Town, including County taxes	$12,807 81	52 cents	(i) $6,660 06	$12,933 59	22 cents	(i) $2,845 39
Town School		60	7,684 68		60	7,760 15
Town Highway		25	3,201 95		30	3,880 09
State School		08	1,024 63		08	1,034 68
State Highway		05	640 39		05	646 68
		150	$19,211 71		125	$16,166 99

(i) $750.

Barre City.

General City	$53,529 00	95 cents	(k) $50,852 55	$54,720 98	111 cents	$60,740 29
City School		76	40,682 04		75	41,040 74
City Highway		20	10,705 80		20	10,944 20
State School		08	4,282 32		08	4,377 68
State Highway		05	2,676 45		05	2,736 05
County		01	535 29		01	547 21
Sinking Fund		30	16,058 70		15	8,208 15
		235	$125,793 15		235	$128,594 32

(k) $1,000.

SCHEDULE SHOWING TAXES RAISED IN 1911 AND 1912 IN THE VARIOUS TOWNS, CITIES, VILLAGES, SCHOOL AND FIRE DISTRICTS.—Continued.

Note:—References by letter indicate amounts appropriated to secure state aid in highway work.

BARRE TOWN.

	1911			1912		
	Grand List	Rate	Amount raised	Grand List	Rate	Amount raised
General Town, including State School, State Highway and County taxes	$20,786 77	70 cents	(l) $14,550 74	$20,913 17	70 cents	(m) $14,639 22
Town School		70	14,550 74		80	16,730 53
Town Highway		25	5,196 69		25	5,228 29
		165	$34,298 17		175	$36,598 04
(l) $500.—(m) $700.						
East Barre Fire District No. 1	1,696 00	25	424 00	1,717 94	50	858 97
		190	$34,722 17		225	$37,457 01

Total tax rate in Town for 1911 $1.65; for 1912 $1.75.
Total tax rate in Town and Fire District No. 1, 1911 $1.90; 1912 $2.25.

BARTON.

General Town	$18,478 62	40 cents	(n) $7,391 44	$18,584 36	45 cents	(o) $8,362 96
Town School	3,681 90	70	2,577 33	3,686 18	100	3,686 18
Town Highway	4,678 30	55	2,573 06	4,639 68	55	2,551 82
State School	18,478 62	08	1,478 28	18,584 36	08	1,486 74
State Highway		05	923 93		05	929 21
County		01	184 78		01	185 84
		179	$15,128 82		214	$17,202 75

(n) $750.—(o) $700.

Village of Barton, Gen. Village	7,377 98	35	2,582 29	7,342 05	35	2,569 71
Vil. Highway		55	4,057 88		55	4,038 12
			$6,640 17			$6,607 83
Village of Orleans, Gen. Village	6,422 34	nil	nil	6,602 63	30	1,980 79
Vil. Highway		55	3,532 28		55	3,631 45
			$3,532 28			$5,612 24
Barton Academy & Gr. Sch. Dist.	8,034 58	125	10,043 22	7,955 35	100	7,955 35
Orleans Graded School District	6,762 14	100	6,762 14	6,942 83	80	5,554 26
Totals	$42,106 63			$42,932 43		

Total tax rate in Town for 1911 $1.79; for 1912 $2.14.
Total tax rate in Town, Village of Orleans and Orleans Graded School District 1911 $2.09; 1912 $2.24.
Total tax rate in Town, Barton Village and Barton Academy and Graded School District 1911 $2.69; 1912 $2.49.

SCHEDULE SHOWING TAXES RAISED IN 1911 AND 1912 IN THE VARIOUS TOWNS, CITIES, VILLAGES, SCHOOL AND FIRE DISTRICTS.—Continued.

Note:—References by letter indicate amounts appropriated to secure state aid in highway work.

BELVIDERE.

	1911			1912		
	Grand List	Rate	Amount raised	Grand List	Rate	Amount raised
General Town	$1,717 28	35 cents	(r) $601 05	$1,743 37	41 cents	(r) $714 78
Town School		80	1,373 82		70	1,220 36
Town Highway		40	686 91		40	697 35
State School		08	137 38		08	139 48
State Highway		05	85 86		05	87 17
County		05	85 86		06	104 60
Town Poor		20	343 46		15	261 50
To pay orders at Bank					50	871 68
Town Bonds and Interest		60	1,030 37		65	1,133 19
		253	$4,344 71		300	$5,230 09

(r) $125.

BENNINGTON.

General Town, including State School, State Highway and County taxes	$53,457 14	70 cents	(s) $37,419 99	$53,739 94	70 cents	(s) $37,617 96
Town School	13,330 14	40	5,332 05	13,383 89	50	6.691 94
Town Highway	9,874 02	20	1,974 81	9,893 39	20	1,978 67
		130	$44,726 86		140	$46,288 57

(s) $750.

Village of Bennington, Gen. Village	33,146 52	70	23,202 56	33,461 28	70	23,422 90
Vil. Highway		20	6,629 30		20	6,692 25
		90	$29,831 86		90	$30,115 15
Village of No. Bennington, Gen. Village	6,832 07	25	1,708 02	6,746 47	20	1,349 29
Vil. Highway		20	1,366 41		20	1,349 29
		45	$3,074 43		40	$2,698 58
Village of Old Bennington, Gen. Village	3,604 53	50	1,802 27	3,638 85	50	1,819 43
Vil. Highway		20	720 90		20	727 77
		70	$2,523 17		70	$2,547 20
Bennington Graded School District	33,146 52	70	23,202 56	33,461 28	70	23,422 90
No. Bennington Graded School District	6,980 48	50	3,490 24	6,894 77	60	4,136 86
Totals	$106,849 12			$109,209 26.		

Total tax rate in town for 1911 $1.30; for 1912 $1.40.
Total tax rate in town, Bennington Village and Graded School District 1911 $2.30; 1912 $2.30.
Total tax rate in town, No. Bennington Village and Graded School District 1911 $1.65; 1912 $1.70.
Total tax rate in town, Old Bennington for 1911 $1.80; 1912, $1.90.

SCHEDULE SHOWING TAXES RAISED IN 1911 AND 1912 IN THE VARIOUS TOWNS, CITIES, VILLAGES, SCHOOL AND FIRE DISTRICTS.—Continued.

Note:—References by letter indicate amounts appropriated to secure state aid in highway work.

BENSON.

	1911			1912		
	Grand List	Rate	Amount raised	Grand List	Rate	Amount raised
General Town, including State School, State Highway and County taxes	$5,387 66	65 cents	(t) $3,501 98	$5,453 41	55 cents	(t) $2,999 37
Town School		50	2,693 83		60	3,272 05
Town Highway		20	1,077 53		20	1,090 68
		135	$7,273 34		135	$7,362 10

(t) $300.

BERKSHIRE.

General Town	$7,645 50	45 cents	$3,440 47	$7,718 25	46½ cents	$3,588 99
Town School		50	3,822 75		50	3,859 12
Town Highway		20	1,529 10		20	1,543 65
Special Highway (to secure State aid)		10	764 55		10	771 82
State School		08	611 64		08	617 46
State Highway		05	382 27		05	385 91
County		01	76 45		00½	38 59
		139	$10,627 23		140	$10,805 54

BERLIN.

General Town	$6,275 24	51 cents	(u) $3,200 37	$6,267 04	51 cents	(u) $2,696 20
Town School		60	3,765 14		60	3,760 22
Town Highway		25	1,568 81		25	1,566 76
State School		08	502 02		08	501 36
State Highway		05	313 76		05	313 35
County		01	62 75		01	62 67
		150	$9,412 85		150	$9,400 56

(u) $500.

BETHEL.

General Town, including County taxes	$11,163 65	42 cents	(v) $4,688 73	$10,864 08	67 cents	$7,278 94
Town School	4,484 28	75	3,363 21	4,290 15	100	4,290 15
Town Highway	11,163 65	20	2,232 73	10,864 08	20	2,172 81
State School	11,163 65	08	893 09	10,864 08	08	869 13
State Highway	11,163 65	05	558 18	10,864 08	05	543 20
		150	$11,735 94		200	$15,154 23

(v) $750.

Whitcomb High School	6,679 37	75	5,009 52	6,573 93	75	4,930 45
Fire District No. 1	3,267 20	50	1,633 60	3,111 94	50	1,555 97
			$18,379 06			$21,640 65

Total tax rate in Town for 1911, $1.50; for 1912, $2.00.
Total tax rate in Town and Graded School District for 1911, $1.50; for 1912, $1.75.
Total tax rate in Town and Fire District for 1911, $2.00; for 1912, $2.50.

SCHEDULE SHOWING TAXES RAISED IN 1911 AND 1912 IN THE VARIOUS TOWNS, CITIES, VILLAGES, SCHOOL AND FIRE DISTRICTS.—Continued.

Note:—References by letter indicate amounts appropriated to secure state aid in highway work.

BLOOMFIELD.

	1911			1912		
	Grand List	Rate	Amount raised	Grand List	Rate	Amount raised
General Town	$2,819 06	100 cents	$2,819 06	$3,345 28	100 cents	$3,345 28
Town School		70	1,973 34		70	2,341 70
Town Highway		22	620 19		25	836 32
Special Highway (to secure State aid)		36	1,014 86		28	936 68
State School		08	225 52		08	267 62
State Highway		05	140 96		05	167 26
Support of Poor		05	140 95		05	167 26
Town Debt		200	5,638 12			
		446	$12,573 00		241	$8,062 12

BOLTON.

General Town, including State School, State Highway and County taxes	$2,180 56	60 cents	$1,308 34	$2,185 37	60 cents	$1,311 22
Town School		60	1,308 34		60	1,311 22
Town Highway		30	654 17		40	874 15
Special Highway (to secure State aid)		10	218 06		10	218 54
		160	$3,488 91		170	$3,715 13

BRADFORD.

General Town, including State School, State Highway and County taxes	$9,718 33	75 cents	$7,288 75	$9,649 91	100 cents	$9,649 91
Town School	nil			nil		
Town Highway	4,537 82	40	1,815 13	4,455 93	40	1,782 37
Special tax to aid in building Piermont Bridge (No. 270, Acts 1910)	9,718 33	55	5,345 08			
		170	$14,448 96		140	$11,432 28
Village of Bradford, Gen. Village	5,180 51	60	3,108 30	5,193 98	60	3,116 39
Village Highway		40	2,072 20		40	2,077 59
		100	$5,180 50		100	$5,193 98
*Bradford Academy and Graded School District	9,718 33	100	9,718 33	9,649 91	70	6,754 94
Totals	$29,347 79			$23,381 20		

Total tax rate for Town for 1911, $1.70; for 1912, $1.40.
Total tax rate for Town and School District for 1911, $2.70; for 1912, $2.10.
Total tax rate for Town, School District and Village for 1911, $2.90; for 1912, $2.70.

*Bradford Academy & Graded School District includes entire town.

SCHEDULE SHOWING TAXES RAISED IN 1911 AND 1912 IN THE VARIOUS TOWNS, CITIES, VILLAGES, SCHOOL AND FIRE DISTRICTS.—Continued.

Note:—References by letter indicate amounts appropriated to secure state aid in highway work.

BRAINTREE.

	1911			1912		
	Grand List	Rate	Amount raised	Grand List	Rate	Amount raised
General Town, including State School, State Highway and County taxes	$3,650 68	110 cents	(y) $4,015 75	$3,576 55	110 cents	(z) $3,934 20
Town School		50	$1,825 34		60	2,145 93
Town Highway		25	912 67		25	894 14
		185	$6,753 76		195	$6,974 27

(y) $250.—(z) $100.

BRANDON.

General Town, including Town Highway, State School, State Highway and County taxes	$18,966 81	95 cents	(r) $18,018 47	$19,080 45	95 cents	(s) $18,126 43
Town School	6,396 37	50	3,198 93	6,433 60	50	3,216 80
		145	$21,217 40		145	$21,343 23

(r) $500.—(s) $750.

Brandon Graded School District	12,570 94	60	7,542 56	12,646 85	60	7,588 11
Brandon Fire District No. 1	12,570 94	30	3,771 40	12,646 85	20	2,529 37
			$33,788 34			$31,460 71

Total tax rate in Town for 1911, $1.45; for 1912, $1.45.
Total tax rate in Town and Graded School District for 1911, $1.55; for 1912, $1.55.
Total tax rate in Town and Fire District No. 1 for 1911, $1.75; for 1912, $1.65.

BRATTLEBORO.

General Town	$63,650 91	42 cents	(a) $26,733 38	$63,724 65	45 cents	(a) $28,676 09
Town School	12,858 00	50	6,429 00	12,741 61	50	6,370 81
Town Highway	63,650 91	28	17,822 25	63,724 65	25	15,931 16
State School		08	5,092 07		08	5,097 97
State Highway		05	3,182 55		05	3,186 23
County					01	637 25
		133	$59,259 25		134	$59,899 51

(a) $750.

Village of Brattleboro	50,637 36	45	22,786 81	50,811 49	43	21,848 94
Incorporated School District No. 2 of Brattleboro	50,792 91	62	31,491 60	50,983 04	67	34,158 64
Western Engine Company	3,915 33	05	195 77	3,939 08		
			$113,733 43			$115,907 09

Total tax rate in Town for 1911, $1.33; for 1912, $1.34.
Total tax rate in Town, Village and Graded School District for 1911, $1.90; for 1912, $1.94.
Total tax rate in Town, Village and Fire District for 1911, $1.38; for 1912, $1.34.

BRIDGEWATER.

Aggregate taxes for all purposes	$4,869 74	150 cents	$7,304 61			
General Town				$4,771 97	81 cents	(w) $3,865 29
Town School					44	2,099 67
Town Highway					27	1,288 43
State School					08	381 76
State Highway					05	238 60
					165	$7,873 75

(w) $200.

SCHEDULE SHOWING TAXES RAISED IN 1911 AND 1912 IN THE VARIOUS TOWNS, CITIES, VILLAGES, SCHOOL AND FIRE DISTRICTS.—Continued.

Note:—References by letter indicate amounts appropriated to secure state aid in highway work.

BRIDPORT.

	1911			1912		
	Grand List	Rate	Amount raised	Grand List	Rate	Amount raised
General Town, including County taxes	$8,231 52	20 cents	(x) $1,646 30	$8,062 51	33 cents	(x) $2,660 63
Town School		57	4,691 97		44	3,547 50
Town Highway		20	1,646 30		20	1,612 50
State School		08	658 52		08	645 00
State Highway		05	411 58		05	403 12
		110	$9,054 67		110	$8,868 75

(x) $800.

BRIGHTON.

General Town, including County taxes	$8,933 39	81 cents	$7,236 05	$8,930 86	87 cents	$7,769 85
Town School		70	6,253 37		65	5,805 06
Town Highway		25	2.233 35		25	2,232 71
State School		08	714 67		08	714 47
State Highway		05	446 67		05	446 54
Support of Poor		10	893 34		10	893 09
		199	$17,777 45		200	$17,861 72

BRISTOL.

General Town, including State School, State Highway and County taxes	$12,902 15	53⅓ cents	(y) $6,881 13	$12,692 89	25⅓ cents	(y) $3,215 53
Town School		60	7,741 29		75	9,519 66
Town Highway	4,496 35	20	899 27	4,522 68	20	904 53
State School				12,692 89	08	1,015 43
State Highway					05	634 64
		133⅓	$15,521 70		133⅓	$15,289 79

(y) $750.

Village of Bristol, Gen. Village	8,405 80	50	$4,202 90	8,170 21	50	4,085 10
Village Highway		20	1,681 16		20	1,634 04
		70	$5,884 06		70	$5,719 14

Total tax rate in Town for 1911, $1.33⅓; for 1912, $1.33⅓.
Total tax rate in Town and Village for 1911, $1,83⅓; for 1912, 1.83⅓.

BROOKFIELD.

General Town, including State School, State Highway and County taxes	$4,870 25	105 cents	(z) $5,113 76	$4,935 55	105 cents	$5,182 33
Town School		100	4,870 25		75	3,701 66
Town Highway		20	974 05		20	987 11
		225	$10,958 06		200	$9,871 10

(z) $500.

SCHEDULE SHOWING TAXES RAISED IN 1911 AND 1912 IN THE VARIOUS TOWNS, CITIES, VILLAGES, SCHOOL AND FIRE DISTRICTS.—Continued.

Note:—References by letter indicate amounts appropriated to secure state aid in highway work.

BROOKLINE.

	1911			1912		
	Grand List	Rate	Amount raised	Grand List	Rate	Amount raised
General Town, including County taxes	$685 08	50 cents	$342 54	$707 69	37 cents	$261 84
Town School		75	513 81		75	530 77
Town Highway		25	171 27		25	176 92
State School		08	54 81		08	56 62
State Highway		05	34 25		05	35 39
		163	$1,116 68		150	$1,061 54

BROWNINGTON.

General Town, including State School, State Highway and County taxes	$3,578 46	70 cents	(a) $2,504 92	$3,713 26	70 cents	(a) $2,599 28
Town School		50	1,789 23		50	1,856 63
Town Highway		20	715 69		20	742 65
		140	$5,009 84		140	$5,198 56

(a) $500.

BRUNSWICK.

General Town, including County taxes	$1,262 35	72 cents	(b) $908 89	$1,437 92	72 cents	$1,035 31
Town School		70	883 64		70	1,006 54
Town Highway		20	252 47		20	287 58
Special Highway (to secure State aid)					11	158 17
State School		08	100 99		08	115 04
State Highway		05	63 12		05	71 89
		175	$2,209 11		186	$2,674 53

(b) $500.

BURKE.

General Town	$6,740 03	71 cents	(c) $4,785 42	$6,826 72	76 cents	(d) $5,188 31
Town School	$4,683 20	50	2,341 60	4,657 27	50	2,328 63
Town Highway	6,740 03	25	1,685 01	6,826 72	20	1,365 34
State School		08	539 20		08	546 14
State Highway		05	337 00		05	341 34
County		01	67 40		01	68 27
		160	$9,755 63		160	$9,838 03

(c) $300.—(d) $625.

Village of West Burke, Gen. Village	2,056 83	25	514 21	2,169 45	25	542 36
West Burke Graded School District School tax	2,056 83	30	617 05	2,169 45	50	1,084 72
			$10,886 89			$11,465 11

Total tax rate in Town for 1911, $1.60; for 1912, $1.60.
Total tax rate in Town, West Burke and Graded School District for 1911, $1,65; for 1912, $1.85.

SCHEDULE SHOWING TAXES RAISED IN 1911 AND 1912 IN THE VARIOUS TOWNS, CITIES, VILLAGES, SCHOOL AND FIRE DISTRICTS.—Continued.

Note:—References by letter indicate amounts appropriated to secure state aid in highway work.

BURLINGTON.

	1911			1912		
	Grand List	Rate	Amount raised	Grand List	Rate	Amount raised
Aggregate taxes for all purposes	$164,739 67	175 cents	$288,294 42	$167,588 38	175 cents	$293,279 67

NOTE:—City has divers other sources of revenue. Appropriations are paid from general fund consisting of taxes and other collections.

CABOT.

General Town, including State School, State Highway and County taxes	$5,599 78	75 cents	(e) $4,199 84	$5,487 43	75 cents	(e) $4,115 57
Town School		90	5,039 80		90	4,938 69
Town Highway		35	1,959 92		35	1,920 60
		200	$11,199 56		200	$10,974 86
(e) $300.						
Village of Cabot, General Village	1,715 04	20	343 00	1,637 33	25	409 33

Total tax rate in Town for 1911, $2.00; for 1912, $2.00
Total tax rate in Town and Village for 1911, $2.20; for 1912, $2.25.

			CALAIS.			
General Town, including County Taxes	$4,773 83	92 cents	$4,391 92	$4,817 53	84½ cents	$4,070 81
Town School		65	3,102 99		67½	3,251 83
Town Highway		30	1,432 15		35	1,686 14
Special Highway (to secure State aid)		07	334 17		11	529 92
State School		08	381 90		08	385 40
State Highway		05	238 69		05	240 88
		207	$9,881 82		211	$10,164 98
			CAMBRIDGE.			
General Town	$9,206 61	32 cents	$2,946 12	$9,300 24	51 cents	$4,743 12
Town School		70	6,444 63		70	6,510 17
Town Highway		25	2,301 65		25	2,325 06
Special Highway (to secure State aid)		09	828 59		09	837 02
State School		08	736 53		08	744 02
State Highway		05	460 33		05	465 01
County		01	92 06		02	186 00
County Special					05	465 02
		150	$13,809 91		175	$16,275 42
Village of Cambridge, General Village	1,782 75	10	178 27	1,880 73	50	940 37
Village of Jeffersonville, Gen. Village	1,297 50	10	129 75	1,460 59	60	876 35
			$14,117 93			$18,092 14

Total tax rate in Town for 1911, $1.50; for 1912, $1.75.
Total tax rate in Town, Cambridge Village for 1911, $1,60; for 1912, $2.25.
Total tax rate in Town, and Jeffersonville Village for 1911, $1.60; for 1912, $2.35.

SCHEDULE SHOWING TAXES RAISED IN 1911 AND 1912 IN THE VARIOUS TOWNS, CITIES, VILLAGES, SCHOOL AND FIRE DISTRICTS.—Continued.

Note:—References by letter indicate amounts appropriated to secure state aid in highway work.

CANAAN.

	1911			1912		
	Grand List	Rate	Amount raised	Grand List	Rate	Amount raised
General Town, including County taxes	$4,638 80	67 cents	(f) $3,107 99	$4,789 34	97 cents	(f) $4,645 65
Town School		70	3,247 16		70	3,352 53
Town Highway		20	927 76		20	957 86
State School		08	371 11		08	383 14
State Highway		05	231 94		05	239 46
		170	$7,885 96		200	$9,578 64

(f) $500.

CASTLETON.

General Town, including State School, State Highway and County taxes	$9,071 85	75 cents	$6,803 89	$9,081 18	75 cents	$6,810 88
Town School		70	6,350 29		60	5,448 71
Town Highway		20	1,814 37		20	1,816 24
Special School Building Fund					10	908 11
		165	$14,968 55		165	$14,983 93
Fire District No. 1	1,967 07	30	590 12	2,034 15	25	508 54
Fire District No. 2	1,303 23	40	521 29	1,230 18	30	369 06
			$16,079 96			$15,861 53

Total tax rate in Town for 1911, $1.65; for 1912, $1.65.
Total tax rate in Town, Fire District No. 1, for 1911, $1.95; for 1912, $1.90.
Total tax rate in Town, Fire District No. 2, for 1911, $2.05; for 1912, $1.95.

CAVENDISH.

(9) General Town, including State School, State Highway and County taxes	$8,872 49	55 cents	(g) $4,879 86	$9,196 97	50 cents	(g) $4,598 48
Town School		60	5,323 49		60	5,518 18
Town Highway		20	1,774 49		20	1,839 39
Support of Poor		10	887 25		10	919 69
(g) $300		145	$12,865 09		140	$12,875 75
Village of Proctorsville	3,860 28	15	579 09	4,197 22	15	629 58
Duttonsville Common School District	2,542 57	50	1,271 28	2,626 64	50	1,313 32
Fire District No. 2	2,542 57	15	381 38	2,626 64	15	393 99
			$15,096 82			$15,212 64

Total tax rate in Town for 1911, $1.45; for 1912, $1.40.
Total tax rate in Town, Proctorsville Village, for 1911, $1.60; for 1912, $1.55.
Total tax rate in Town, Duttonsville Graded School District, for 1911, $1,35; for 1912, $1.30.
Total tax rate in Town, Fire District No. 2, for 1911, $1.60; for 1912, $1.55.

CHARLESTON.

General Town	$4,824 53	82⅔ cents	$3,988 27	$4,825 45	82⅝ cents	$3,987 04
Town School		50	2,412 27		50	2,412 72
Town Highway		20	964 91		20	965 09
Special Highway		08½	402 04		08⅜	404 13
State School		08	385 96		08	386 04
State Highway		05	241 22		05	241 27
County		01	48 25		01	48 25
		175	$8,442 92		175	$8,444 54

SCHEDULE SHOWING TAXES RAISED IN 1911 AND 1912 IN THE VARIOUS TOWNS, CITIES, VILLAGES, SCHOOL AND FIRE DISTRICTS.—Continued.

Note:—References by letter indicate amounts appropriated to secure state aid in highway work.

CHARLOTTE.

	1911			1912		
	Grand List	Rate	Amount raised	Grand List	Rate	Amount raised
General Town	$10,090 52	26 cents	(h) $2,623 53	$9,957 80	37 cents	(h) $3,684 39
Town School		40	4.036 21		40	3,983 12
Town Highway		20	2,018 11		20	1,991 56
State School		08	807 24		08	796 62
State Highway		05	504 53		05	497 89
County		01	100 91			
		100	$10,090 53		110	$10,953 58

(h) $300.

CHELSEA.

General Town, including State School, State Highway and County taxes	$4,648 75	120 cents	(i) $5,578 50	$4,670 93	120 cents	(i) $5,605 11
Town School		70	3,254 12		75	3,503 20
Town Highway		20	929 75		20	934 18
		210	$9,762 37		215	$10,042 49

(i) $300.

CHESTER.

General Town	$12,250 52	82 cents	(j) $10,045 43	$12,215 57	72 cents	$8,795 21
Town School		55	6,737 79		70	8,550 89
Town Highway		25	3,062 63		25	3,053 89
State School		08	980 04		08	977 25
State Highway		05	612 52		05	610 78
Town Debt					05	610 78
		175	$21,438 41		185	$22,598 80
(j) $500.						
Village of Chester, General Village	5,825 67	35	2,038 98	5,791 63	40	2,316 65
Fire District No. 2	2,266 04	30	679 81	2,260 76	30	678 22
			$23,157 28			$25,593 67

Total tax rate in Town for 1911, $1.75; for 1912, $1.85
Total tax rate in Town and Village for 1911, $2.10; for 1912, $2.25.
Total tax rate in Town and Fire District for 1911, $2.05; for 1912, $2.15.

CHITTENDEN.

General Town, including State School, State Highway and County taxes	$3,731 52	60 cents	(k) $2,238 91	$3,759 52	80 cents	$3,007 61
Town School	3,731 52	50	1,865 76		50	1,879 76
Town Highway		30	1,119 46		30	1,127 86
Old Indebtedness		20	746 30			
Special Highway (to secure State aid)					10	375 95
		160	$5,970 43		170	$6,391 18

(k) $150.

SCHEDULE SHOWING TAXES RAISED IN 1911 AND 1912 IN THE VARIOUS TOWNS, CITIES, VILLAGES, SCHOOL AND FIRE DISTRICTS.—Continued.

Note:—References by letter indicate amounts appropriated to secure state aid in highway work.

CLARENDON.

	1911			1912		
	Grand List	Rate	Amount raised	Grand List	Rate	Amount raised
General Town, including State School, State Highway and County taxes	$5,892 08	50 cents	(1) $2,946 04	$5,721 78	35 cents	(1) $2,002 62
Town School		40	2,356 83		45	2,574 80
Town Highway		20	1,178 41		20	1,144 36
		110	$6,481 28		100	$5,721 78

(1) $300.

COLCHESTER.

General Town	$23,073 95	60 cents	(m) $13,844 37	$24,241 30	60 cents	(m) $14,544 78
Town School	5,509 59	55	3,030 27	6,263 02	60	3,757 81
Town Highway	6,110 04	20	1,222 01	6,847 77	20	1,369 55
State School	23,073 95	08	1,845 92	24,241 30	08	1,939 30
State Highway		05	1,153 70		05	1,212 07
		148	$21,096 27		153	$22,823 51

(m) $500.

Village of Winooski, Gen. Village	16,873 91	80	13,499 13	17,297 53	60	10,378 52
Village Highway	16,963 91	20	3,392 78	17,393 53	20	3,478 70
		100	$16,891 91		80	$13,857 22
Winooski Graded School District	17,564 36	45	7,903 96	17,978 28	60	10,786 97
Totals $45,892 14				$47,467 70		

Total tax rate in Town for 1911, $1.48; for 1912, $1.53.
Total tax rate in Town, Village for 1911, $2.28; for 1912, $2.13.
Total tax rate in Town, Village and Graded School District for 1911, $2.18; for 1912, $2.13.

CONCORD.

General Town, including State School, State Highway and County taxes	$4,476 98	100 cents	$4,476 98	$4,445 71	80 cents	$3,556 57
Town School		75	3,357 73		77	3,423 20
Town Highway		50	2,238 49		50	2,222 85
Special Highway (to secure State aid)		10	447 70		10	444 57
Support of Poor					10	444 57
Old Indebtedness		15	671 54			
To apply on indebtedness					73	3,245 37
		250	$11,192 44		300	$13,337 13
Village of Concord	1,418 71	25	354 68	1,400 00	30	420 00
			$11,547 12			$13,757 13

Total tax rate in Town for 1911, $2.50; for 1912, $3.00.
Total tax rate in Town, Village for 1911, $2,75; for 1912, $3.30.

SCHEDULE SHOWING TAXES RAISED IN 1911 AND 1912 IN THE VARIOUS TOWNS, CITIES, VILLAGES, SCHOOL AND FIRE DISTRICTS.—Continued.

Note:—References by letter indicate amounts appropriated to secure state aid in highway work.

CORINTH.

	1911			1912		
	Grand List	Rate	Amount raised	Grand List	Rate	Amount raised
General Town	$4,270 12	120 cents	(n) $5,124 14	$4,252 03	100 cents	$4,252 03
Town School	3,525 19	75	2,643 89	3,542 79	75	2,657 09
Town Highway	4,270 12	20	854 02	4,252 03	30	1,275 61
State School		08	341 61		08	340 16
State Highway		05	213 51		05	212 60
County		00½	21 35		00½	21 26
Special tax to apply on indebtedness					25	1,063 01
		228½	$9,198 52		243½	$9,821 76
(n) $750.						
Corinth Academy and Cookeville Graded School District	744 93	75	558 70	709 24	80	567 39
			$9,757 22			$10,389 15

Total tax rate in Town for 1911, $2.28½; for 1912, $2.43½.
Total tax rate in Town and Graded School District for 1911, $2.28½; for 1912, $2.48.½

			CORNWALL.			
General Town	$5,796 64	46 cents	$2,666 45	$5,847 39	41 cents	(o) $2,397 43
Town School		35	2,028 82		35	2,046 59
Town Highway		20	1,159 33		20	1,169 48
State School		08	463 72		08	467 79
State Highway		05	289 83		05	292 37
County		01	57 97		01	58 47
		115	$6,666 12		110	$6,432 13

(o) $750.

			COVENTRY.			
General Town, including State School, State Highway and County Taxes	$3,683 38	75 cents	(p) $2,762 54	$3,797 75	85 cents	(p) $3,288 09
Town School		95	3,499 21		75	2,848 31
Town Highway		30	1,105 01		40	1,519 10
		200	$7,366 76		200	$7,595 50

(p) $400.

			CRAFTSBURY.			
General Town	$5,513 15	100 cents	(q) $5,513 15	$5,372 06	100 cents	$5,372 06
Town School		58	3,197 63		71	3,814 16
Town Highway		20	1,102 63		40	2,148 82
State School		08	441 05		08	429 77
State Highway		05	275 66		05	268 60
County		01	55 45		01	53 72
Winter Road Tax					10	537 20
		192	$10,585 57		235	$12,624 33

(q) $750.

SCHEDULE SHOWING TAXES RAISED IN 1911 AND 1912 IN THE VARIOUS TOWNS, CITIES, VILLAGES, SCHOOL AND FIRE DISTRICTS.—Continued.

Note:—References by letter indicate amounts appropriated to secure state aid in highway work.

DANBY.

	1911			1912		
	Grand List	Rate	Amount raised	Grand List	Rate	Amount raised
General Town, including County Taxes	$7,256 06	47 cents	(r) $3,410 35	$7,568 06	42 cents	$3,178 59
Town School		45	3,265 22		30	2,270 42
Town Highway		30	2,176 81		30	2,270 42
State School		08	580 48		08	605 44
State Highway		05	362 80		05	378 40
Special Highway (to secure State aid)					05	378 40
		135	$9,795 68		120	$9,081 67

(r) $500.

DANVILLE.

General Town	$8,434 76	102 cents	(s) $8,603 46	$8,453 24	82 cents	(s) $6.931 66
Town School		75	6,326 07		75	6,339 93
Town Highway		35	2,952 16		30	2,535 97
State School		08	674 78		08	676 26
State Highway		05	421 74		05	422 66
		225	$18,978 21		200	$16,906 48
Fire District No. 1	1,999 64	20	399 93	2,006 59	20	401 30
			$19,378 14			$17,307 78

(s) $500.

Total tax rate in Town 1911 $2.25; for 1912 $2.00.

Total tax rate in Town Fire District No. 1 1911 $2.45; for 1912 $2.20.

Derby.

General Town	$22,461 29	41 cents	(t) $9,209 13	$23,069 86	36 cents	(t) $8,305 15
Town School		60	13,476 77		60	13,841 92
Town Highway		20	4,492 26		20	4,613 98
State School		08	1,796 90		08	1,845 59
State Highway		05	1,123 06		05	1,153 49
County		01	224 61		01	230 69
(t) $750.		135	$30,322 73		130	$29,990 82
Village of Derby Center	2,351 05	25	587 76	2,374 25	30	712 27
Village of Derby Line	4,934 89	35	1,727 21	5,052 52	40	2,021 00
Village of West Derby	4,841 30	60	2,904 78	5,029 85	70	3,520 90
			$35,542 48			$36,244 99

Total tax rate in Town 1911 $1.35; for 1912 $1.30.
Total tax rate in Town, Village of Derby Center 1911 $1.60; for 1912 $1.60.
Total tax rate in Town, Village of Derby Line 1911 $1.70; for 1912 $1.70.
Total tax rate in Town, Village of West Derby 1911 $1.95; for 1912 $2.00.

Dorset.

General Town	$7,342 08	114 cents	(u) $8,369 97	$7,416 51	114 cents	(u) $8,454 82
Town School		50	3,671 04		50	3,708 25
Town Highway		20	1,468 41		20	1,483 30
State School		08	587 37		08	593 32
State Highway		05	367 10		05	370 82
County		03	220 27		03	222 50
(u) $500.		200	$14,684 16		200	$14,833 01

SCHEDULE SHOWING TAXES RAISED IN 1911 AND 1912 IN THE VARIOUS TOWNS, CITIES, VILLAGES, SCHOOL AND FIRE DISTRICTS.—Continued.

Note:—References by letter indicate amounts appropriated to secure state aid in highway work.

DOVER.

	1911			1912		
	Grand List	Rate	Amount raised	Grand List	Rate	Amount raised
General Town, including State School, State Highway and County Taxes	$2,564 75	80 cents	$2,051 80	$2,613 65	70 cents	(v) $1,829 56
Town School		40	1,025 90		50	1,306 82
Town Highway		30	769 42		30	784 10
		150	$3,847 12		150	$3,920 48

(v) $200.

DUMMERSTON.

General Town, including State School, State Highway and County Taxes	$4,207 21	100 cents	(w) $4,207 21	$4,260 12	75 cents	$3,195 09
Town School		50	2,103 60		50	2,130 06
Town Highway		25	1,051 81		25	1,065 03
Special Highway (to secure State aid)					05	213 00
		175	$7,362 62		155	$6,603 18

(w) $200.

Duxbury.

General Town	$4,196 60	59 cents	$2,475 99	$4,034 00	73½ cents	$2,964 99
Town School		50	2,098 30		40	1,613 60
Town Highway		40	1,678 64		25	1,008 50
Special Highway (to secure State aid)		12	503 59		12½	504 25
State School		08	335 72		08	322 72
State Highway		05	209 83		05	201 70
County		01	41 96		01	40 34
		175	$7,344 03		165	$6,656 10

East Haven.

General Town	$1,881 02	17 cents	(x) $319 77	$1,947 22	17 cents	$331 03
Town School		50	940 52		50	973 61
Town Highway		20	376 20		20	389 44
State School		08	150 48		08	155 78
State Highway		05	94 05		05	97 36
		100	$1,881 02		100	$1,947 22

(x) $200.

East Montpelier.

General Town, including County taxes	$7,073 72	40 cents	(y) $2,829 49	$7,104 29	40 cents	(y) $2,841 72
Town School including State School		50	3,536 86		60	4,262 57
Town Highway including State Highway		60	4,244 23		60	4,262 57
		150	$10,610 58		160	$11,366 86

(y) $750.

SCHEDULE SHOWING TAXES RAISED IN 1911 AND 1912 IN THE VARIOUS TOWNS, CITIES, VILLAGES, SCHOOL AND FIRE DISTRICTS.—Continued.

Note:—References by letter indicate amounts appropriated to secure state aid in highway work.

EDEN.

	1911			1912		
	Grand List	Rate	Amount raised	Grand List	Rate	Amount raised
General Town	$2,989 75	57 cents	$1,704 16	$2,935 90	65 cents	$1,908 34
Town School		70	2,092 82		85	2,495 51
Town Highway		50	1,494 86		30	880 77
Special Highway (to secure State aid)		05	149 49		05	146 80
State School		08	239 18		08	234 87
State Highway		05	149 49		05	146 80
County		05	149 49		07	205 51
		200	$5,979 50		205	$6,018 60

ELMORE.

General Town, including State School, State Highway and County Taxes	$2,386 54	70 cents	$1,670 58	$2,309 49	90 cents	$2,078 53
Town School		70	1,670 58		60	1,385 69
Town Highway		60	1,431 92		40	923 80
Indebtedness					20	230 95
		200	$4,773 08		200	$4,618 97

Enosburg.

General Town, including State School, State Highway and County Taxes	$12,054 72	75 cents	(z) $9,041 04	$11,722 90	65 cents	(z) $7,619 88
Town School	5,580 62	70	3,906 43	5,562 80	70	3,893 96
Town Highway	12,054 72	20	2,410 94	11,722 90	20	2,344 58
Highway Special (Winter work)	5,580 62	10	558 06	5,562 80	10	556 28
(z) $750.		175	$15,916 47		165	$14,414 70
Village of Enosburg Falls	6,474 10	25	1,618 52	6,160 10	70	4,312 07
Enosburg Falls Graded School District	6,474 10	125	8,092 62	6,160 10	110	6,776 11
			$25,627 61			$25,502 88

Total tax rate in Town 1911 $1.75; for 1912 $1.65.
Total tax rate in Town, Village and Graded School Districts 1911 $2.55; for 1912 $2.75.

Essex.

General Town, including State School, State Highway and County taxes	$13,093 33	55 cents	(a) $7,201 33	$13,009 14	55 cents	(a) $7,155 03
Town School	5,968 17	65	3,879 31	5,854 65	60	3,512 79
Town Highway		20	1,193 63		20	1,170 93
(a) $500.		140	$12,274 27		135	$11,838 75
Village of Essex Jct., Gen. Village	7,125 16	35	2,493 81	7,154 49	40	2,861 79
Village Highway		30	2,137 55		20	1,430 90
		65	$4,631 36		60	$4,292 69
Essex Junction Graded School District	7,125 16	65	4,631 35	7,154 49	80	5,723 59
Totals $21,536 98.				$21,855 03		

Total tax rate in Town for 1911 $1.40; for 1912 $1.35.
Total tax rate in Town, Vil. of Essex Jct. & Gr. School Dist. 1911 $1.85; 1912 $1.95.

SCHEDULE SHOWING TAXES RAISED IN 1911 AND 1912 IN THE VARIOUS TOWNS, CITIES, VILLAGES, SCHOOL AND FIRE DISTRICTS.—Continued.

Note:—References by letter indicate amounts appropriated to secure state aid in highway work.

FAIRFAX.

	1911			1912		
	Grand List	Rate	Amount raised	Grand List	Rate	Amount raised
General Town	$7,931 44	36 cents	$2,711 31	$8,072 91	26 cents	(b) $2,098 96
Town School		50	3,965 72		50	4,036 45
Town Highway		20	1,586 28		20	1,614 58
Special Highway (to secure State Aid)		10	793 14			
State School		08	634 51		08	645 84
State Highway		05	378 57		05	403 64
County		01	79 31		01	80 73
		130	$10,148 84		110	$8,880 20

(b) $750.

FAIRFIELD.

General Town	$8,603 08	72 cents	(c) $6,194 22	$8,554 82	78 cents	(c) $6,672 76
Town School		60	5,161 85		60	5,132 89
Town Highway		20	1,720 61		20	1,710 97
State School		08	688 25		08	684 38
State Highway		05	430 15		05	427 74
County		05	430 15		04	342 19
		170	$14,625 23		175	$14,970 93

(c) $1,000.

FAIR HAVEN.

General Town, including State School, State Highway and County Taxes	$14,661 70	45 cents	(d) $6,597 76	$14,701 35	45 cents	(e) $6,615 60
Town School	3,938 05	70	2,756 63	3,925 01	70	2,747 51
Town Highway	2,343 56	20	468 71	2,369 40	20	473 88
		135	$9,823 10		135	$9,836 99

(d) $300.—(e) $600.

Village of Fair Haven, General Village	12,318 14	45	5,543 16	12,331 95	45	5,549 38
Village Highway		20	2,463 63		20	2,466 39
		65	$8,006 79		65	$8,015 77
Fair Haven Graded School District	10,723 65	75	8,042 73	10,776 34	85	9,159 88
Totals	$25,872 62			$27,012 64		

Total tax rate in Town 1911 $1.35; for 1912 $1.35.
Total tax rate in Town, Village and Graded School Dist. 1911 $1.85; for 1912 $1.95.

FAIRLEE.

General Town, including State School, State Highway and County Taxes	$3,813 37	90 cents	(f) $3,432 03	$3,884 27	90 cents	(g) $3,495 84
Town School		50	1,906 68		60	2,330 56
Town Highway		30	1,144 01		20	776 85
		170	$6,482 73		170	$6,603 25

(f) $300.—(g) $500.

SCHEDULE SHOWING TAXES RAISED IN 1911 AND 1912 IN THE VARIOUS TOWNS, CITIES, VILLAGES, SCHOOL AND FIRE DISTRICTS.—Continued.

Note:—References by letter indicate amounts appropriated to secure state aid in highway work.

FAYSTON.

	1911			1912		
	Grand List	Rate	Amount raised	Grand List	Rate	Amount raised
General Town, including State School, State Highway and County Taxes	$3,045 10	100 cents	(h) $3,045 10	$2,965 99	100 cents	(h) $2,965 99
Town School		50	1,522 55		50	1,482 99
Town Highway		25	761 27		25	741 49
		175	$5,328 92		175	$5,190 47

(h) $300.

FERRISBURGH.

General Town for all purposes	$10,985 82	105 cents	(i) $11,535 11	$10,904 82	115 cents	(j) $12,540 54

(i) $700.—(j) $750.

FLETCHER.

General Town, including County taxes	$3,233 89	72 cents	$2,328 40	$3,320 27	57 cents	$1,892 55
Town School		60	1,940 35		70	2,324 19
Town Highway		25	808 47		20	664 05
State School		08	258 71		08	265 62
State Highway		05	161 69		05	166 01
Graveling					10	332 03
		170	$5,497 62		170	$5,644 45

(7)

FRANKLIN.

General Town	$6,932 93	40 cents	$2,773 17	$7,008 43	81½ cents	(k) $5,711 87
Town School		60	4,159 76		60	4,205 06
Town Highway		20	1,386 58		20	1,401 68
Special Highway (to secure State aid)		05	346 65			
State School		08	554 63		08	560 67
State Highway		05	346 65		05	350 42
County		05	346 64		00½	35 04
Winter Road		05	346 64			
Indebtedness on School House		25	1,733 23			
		173	$11,993 95		175	$12,264 74

(k) $400.

GEORGIA.

General Town	$6,480 77	31 cents	$2,009 04	$6,463 25	31½ cents	$2,035 92
Town School		50	3,240 38		50	3,231 62
Town Highway		20	1,296 15		20	1,292 65
Special Highway (to secure State aid)		10	648 08		07¾	500 90
State School		08	518 46		08	517 06
State Highway		05	324 04		05	323 16
County		01	64 81		02¾	177 74
		125	$8,100 96		125	$8,079 08

SCHEDULE SHOWING TAXES RAISED IN 1911 AND 1912 IN THE VARIOUS TOWNS, CITIES, VILLAGES, SCHOOL AND FIRE DISTRICTS.—Continued.

Note:—References by letter indicate amounts appropriated to secure state aid in highway work.

GLASTENBURY.

	1911			1912		
	Grand List	Rate	Amount raised	Grand List	Rate	Amount raised
General Town, including State School, State Highway and County Taxes	$416 74	25 cents	$104 18	$418 36	25 cents	$104 59
Town School		20	83 35		20	83 67
Town Highway		20	83 35		20	83 67
Special Highway (to secure State aid)		30	125 02		30	125 50
		95	$395 90		95	$397 43

GLOVER.

General Town, including State School, State Highway and County Taxes	$4,594 41	100 cents	(1) $4,594 41	$4,518 56	115 cents	(m) $5,196 34
Town School		55	2,526 92		60	2,711 14
Town Highway		25	1,148 60		25	1,129 64
Indebtedness		20	918 88			
(1) $400.—(m) $750.		200	$9,188 81		200	$9,037 12
Village of Glover	979 35	50	489 68	970 02	50	485 01
Village of West Glover	270 92	75	203 19	259 35	25	64 84
			$9,881 68			$9,586 97

Total tax rate in Town 1911 $2.00; for 1912 $2.00.
Total tax rate in Town, Village of Glover 1911 $2.50; for 1912 $2.50.
Total tax rate in Town, Village of West Glover 1911 $2.75; for 1912 $2.25.

GOSHEN.

General Town, including County Taxes	$914 84	102 cents	(n) $933 14	$916 43	132 cents	(n) $1,209 69
Town School		75	686 13		75	687 32
Town Highway		50	457 43		50	458 21
State School		08	73 19		08	73 32
State Highway		05	45 74		05	45 82
		240	$2,195 62		270	$2,474 36

(n) $100.

GRAFTON.

General Town, including County Taxes	$3,376 23	90 cents	(o) $3,038 60	$3,353 83	95 cents	(o) $3,186 13
Town School		62	2,093 26		62	2,079 37
Town Highway		35	1,181 68		30	1,006 15
State School		08	270 10		08	268 31
State Highway		05	168 81		05	167 69
		200	$6,752 46		200	$6,707 65

(o) $100.

GRANBY.

General Town, including County Taxes	$1,433 73	27 cents	(p) $387 11	$1,442 07	27 cents	(p) $389 36
Town School		30	430 12		30	432 62
Town Highway		30	430 12		30	432 62
State School		08	114 69		08	115 37
State Highway		05	71 69		05	72 10
		100	$1,433 73		100	$1,442 07

(p) $125.

SCHEDULE SHOWING TAXES RAISED IN 1911 AND 1912 IN THE VARIOUS TOWNS, CITIES, VILLAGES, SCHOOL AND FIRE DISTRICTS.—Continued.

Note:—References by letter indicate amounts appropriated to secure state aid in highway work.

GRAND ISLE.

	1911			1912		
	Grand List	Rate	Amount raised	Grand List	Rate	Amount raised
General Town, including State School, State Highway and County Taxes	$3,838 47	60 cents	(q) $2,303 08	$3,518 20	70 cents	(q) $2,462 73
Town School		55	2,111 15		60	2,110 92
Town Highway		20	767 69		20	703 64
		135	$5,181 92		150	$5,277 29

(q) $300.

GRANVILLE.

General Town	$2,134 73	76 cents	(r) $1,622 40	$2,399 33	76 cents	(r) $1,823 49
Town School		70	1,494 31		70	1.679 53
Town Highway		40	853 90		40	959 73
State School		08	170 77		08	191 95
State Highway		05	106 73		05	119 97
County		01	21 34		01	23 99
		200	$4,269 45		200	$4,798 66

(r) $200.

			GREENSBORO.			
General Town	$5,511 41	96 cents	(s) $5,290 95	$5,443 33	101 cents	$5,497 77
Town School		60	3,306 84		60	3,266 00
Town Highway		30	1,653 42		25	1,360 83
State School		08	440 91		08	435 47
State Highway		05	275 57		05	272 16
County		01	55 11		01	54 43
(s) $750.		200	$11,022 80		200	$10,886 66
			GROTON.			
General Town	$4,770 94	66 cents	(t) $3,148 82	$4,962 41	81 cents	(t) $4,019 55
Town School		65	3,101 11		65	3,225 56
Town Highway		40	1,908 37		40	1,984 96
State School		08	381 67		08	396 99
State Highway		05	238 54		05	248 12
County		01	47 70		01	49 62
(t) $400.		185	$8,826 21		200	$9,924 82
			GUILDHALL.			
General Town, including County taxes	$2,367 74	32 cents	$757 68	$2,369 52	32 cents	$758 20
Town School		50	1,183 87		60	1,421 71
Town Highway		30	710 32		20	473 90
Special Highway (to secure State aid)		21⅛	500 18		21 1-10	500 00
State School		08	189 42		08	189 56
State Highway		05	118 39		05	118 47
Town Highway, winter					08	189 56
		146⅛	$3,459 86		154 1-10	$3,651 40

SCHEDULE SHOWING TAXES RAISED IN 1911 AND 1912 IN THE VARIOUS TOWNS, CITIES, VILLAGES, SCHOOL AND FIRE DISTRICTS.—Continued.

Note:—References by letter indicate amounts appropriated to secure state aid in highway work.

GUILFORD.

	1911			1912		
	Grand List	Rate	Amount raised	Grand List	Rate	Amount raised
General Town	$3,938 12	51 cents	$2,008 44	$3,863 41	61 cents	(u) $2,356 68
Town School		55	2,165 97		55	2,124 87
Town Highway		35	1,378 34		25	965 85
State School		08	315 05		08	309 07
State Highway		05	196 91		05	193 17
County		01	39 38		01	38 63
Poor		15	590 72		15	579 51
		170	$6,694 81		170	$6,567 78

(u) $400.

HALIFAX.

General Town	$2,268 28	66 cents	$1,497 06	$2,292 21	81 cents	$1,856 69
Town School		65	1,474 38		80	1,833 77
Town Highway		40	907 31		45	1,031 49
State School		08	181 46		08	183 38
State Highway		05	113 41		05	114 61
County		01	22 68		01	22 92
		185	$4,196 30		220	$5,042 86

			HANCOCK.			
General Town	$1,751 92	81 cents	(v) $1,419 06	$1,792 28	61 cents	(w) $1,093 30
Town School					50	896 14
Town Highway		30	525 58		25	448 07
State School		08	140 15		08	143 38
State Highway		05	87 59		05	89 61
County		01	17 52		01	17 92
(v) $100.—(w) $200.		125	$2,189 90		150	$2,688 42
			HARDWICK.			
General Town	$14,108 24	81 cents	$11,427 68	$14,091 42	81 cents	$11,414 05
Town School	5,132 93	70	3,593 07	5,016 63	70	3,511 64
Town Highway		35	4,937 88	14,091 42	25	3,522 86
State School		08	1,128 66		08	1,127 31
State Highway		05	705 41		05	704 57
County		01	141 08		01	140 91
Special Tax for Memorial Building					35	4,932 00
		200	$21,933 78		225	$25,353 34
Village of Hardwick	8,806 38	85	7,485 42	8,894 74	75	6,671 06
Hardwick Academy and Graded School District	8,975 28	125	11,219 10	9,074 79	125	11,343 49
			$40,638 30			$43,367 89

Total tax rate in Town for 1911, $2.00; for 1912, $2.25.
Total tax rate in Town and Village for 1911, $2.85; for 1912, $3.00.
Total tax rate in Town, Village and Graded School District for 1911, $3.40; for 1912, $3.55.

SCHEDULE SHOWING TAXES RAISED IN 1911 AND 1912 IN THE VARIOUS TOWNS, CITIES, VILLAGES, SCHOOL AND FIRE DISTRICTS.—Continued.

Note:—References by letter indicate amounts appropriated to secure state aid in highway work.

HARTFORD.

	1911			1912		
	Grand List	Rate	Amount raised	Grand List	Rate	Amount raised
General Town, including County taxes	$35,124 72	32 cents	(w) $11,239 91	$36,054 22	32 cents	$11,537 35
Town School		70	24,587 30		70	25,237 95
Town Highway		25	8,781 18		25	9,013 55
Special Highway					20	(w) 7,210 84
State School		08	2,809 98		08	2,884 34
State Highway		05	1,756 24		05	1,802 71
To be paid on town debt		35	12,293 65		15	5,408 13
New School House					25	9,013 55
		175	$61,468 26		200	$72,108 42
(w) $750						
White River Junction Fire District	13,359 91	40	5,343 96	13,812 81	40	5,525 12
			$66,812 22			$77,633 54

Total tax rate in Town for 1911, $1.75; for 1912, $2.00.
Total tax rate in Town and Fire District for 1911, $2.15; for 1912, $2.40.

HARTLAND.

General Town, including County taxes	$7,910 23	50 cents	$3,955 11	$7,946 01	62 cents	$4,926 52
Town School		47	3,717 81		55	4,370 30
Town Highway		20	1,582 04		25	1,986 50
Special Highway (to secure State aid)		20	1,582 04		10	794 60
State School		08	632 82		08	635 68
State Highway		05	395 51		05	397 30
		150	$11,865 33		165	$13,110 90

HIGHGATE.

General Town	$8,062 15	46 cents	$3,708 59	$7,893 28	40 cents	$3,157 31
Town School		85	6,852 83		86	6,788 22
Town Highway		20	1,612 43		20	1,578 66
Special Highway (to secure State aid)		05	403 10			
State School		08	644 97		08	631 46
State Highway		05	403 10		05	394 66
County		01	80 62		01	78 93
Support of Poor		10	806 21			
		180	$14,511 85		160	$12,629 24

SCHEDULE SHOWING TAXES RAISED IN 1911 AND 1912 IN THE VARIOUS TOWNS, CITIES, VILLAGES, SCHOOL AND FIRE DISTRICTS.—Continued.

Note:—References by letter indicate amounts appropriated to secure state aid in highway work.

HINESBURGH.

	1911			1912		
	Grand List	Rate	Amount raised	Grand List	Rate	Amount raised
General Town	$7,745 65	41½ cents	(x) $3,214 44	$7,767 95	41½ cents	(y) $3,223 70
Town School		50	3,872 83		50	3,883 97
Town Highway		20	1,549 13		20	1,553 59
State School		08	619 65		08	621 44
State Highway		05	387 28		05	388 40
County		00½	38 73		00½	38 84
		125	$9,682 06		125	$9,709 94

(x) $525.—(y) $750.

HOLLAND.

General Town	$3,241 90	121 cents	$3,922 70	$3,360 15	121 cents	$4,065 78
Town School		60	1,945 14		60	2,016 09
Town Highway		30	972 57		30	1,008 04
State School		08	259 35		08	268 81
State Highway		05	162 09		05	168 01
County		01	32 42		01	33 60
		225	$7,294 27		225	$7,560 33

HUBBARDTON.

General Town	$2,400 50	41½ cents	(z) $996 21	$2,369 98	41½ cents	(a) $983 54
Town School		50	1,200 25		50	1,184 99
Town Highway		20	480 10		20	474 00
State School		08	192 04		08	189 59
State Highway		05	120 02		05	118 50
County		00½	12 00		00½	11 85
		125	$3,000 62		125	$2,962 47

(z) $200.—(a) $400.

HUNTINGTON.

General Town, including State School, State Highway and County taxes	$3,987 46	85 cents	(b) $3,389 34	$4,035 51	80 cents	(b) $3,228 40
Town School		50	1,993 73		50	2,017 75
Town Highway		25	996 86		25	1,008 87
		160	$6,379 93		155	$6,255 02

(b) $400.

SCHEDULE SHOWING TAXES RAISED IN 1911 AND 1912 IN THE VARIOUS TOWNS, CITIES, VILLAGES, SCHOOL AND FIRE DISTRICTS.—Continued.

Note:—References by letter indicate amounts appropriated to secure state aid in highway work.

HYDE PARK.

	1911			1912		
	Grand List	Rate	Amount raised	Grand List	Rate	Amount raised
General Town	$7,834 04	87 cents	(c) $6,815 61	$7,969 54	75 cents	(c) $5,977 15
Town School		70	5,483 83		80	6,375 63
Town Highway		20	1,566 81		20	1,593 91
State School		08	626 72		08	637 56
State Highway		05	391 70		05	398 48
County		05	391 70		07	557 87
(c) $750.		195	$15,276 37		195	$15,540 60
Village of Hyde Park	3,114 97	50	1,557 49	3,169 12	50	1,584 56
			$16,833 86			$17,125 16

Total tax rate in Town for 1911, $1.95; for 1912, $1.95.
Total tax rate in Town and Village for 1911, $2.45; for 1912, $2.45.

IRA.

General Town, including State School, State Highway and County taxes	$1,692 41	80 cents	(d) $1,353 92	$1,675 25	80 cents	(d) $1,340 20
Town School		50	846 20		50	837 63
Town Highway		20	338 49		20	335 05
(d) $100.		150	$2,538 61		150	$2,512 88

IRASBURGH.

General Town	$5,438 47	100 cents	(e) $5,438 47	$5,319 61	100 cents	(f) $5,319 61
Town School		75	4,078 85		75	3,989 71
Town Highway		30	1,631 54		30	1,595 88
State School		08	435 08		08	425 57
State Highway		05	271 92		05	265 98
County		01	54 38		01	53 19
		219	$11,910 24		219	$11,649 94

(e) $500.—(f) $750.

ISLE LA MOTTE.

General Town, including County taxes	$1,777 22	26 cents	$462 07	$1,820 90	50 cents	(ff) $910 45
Town School		42	746 43			
Town Highway		20	355 44			
Special Highway (to secure State aid)		17	302 12			
State School		08	142 18			
State Highway		05	88 86			
County		02	35 54			
		120	$2,132 64			

Note:—In addition to amount raised by taxation, the town voted to appropriate $1,250 of "bridge" money so-called, to defray expenses of town.

(ff) $300.

SCHEDULE SHOWING TAXES RAISED IN 1911 AND 1912 IN THE VARIOUS TOWNS, CITIES, VILLAGES, SCHOOL AND FIRE DISTRICTS.—Continued.

Note:—References by letter indicate amounts appropriated to secure state aid in highway work.

JAMAICA.

	1911			1912		
	Grand List	Rate	Amount raised	Grand List	Rate	Amount raised
General Town, including County taxes	$3,028 00	200 cents	(g) $6,056 00	$3,090 91	200 cents	$6,212 72
Town School		50	1,514 00		70	2,163 63
Town Highway		30	908 40		40	1,236 36
State School		08	242 24		08	247 27
State Highway		05	151 40		05	154 54
		293	$8,872 04		324	$10,014 52

(g) $200.

JAY.

General Town, including State School, State Highway and County taxes	$1,381 49	108 cents	(h) $1,492 00	$1,325 10	158 cents	(h) $2,093 66
Town School		72	994 67		72	954 07
Town Highway		20	276 30		20	265 02
		200	$2,762 97		250	$3,312 75

(h) $300.

JERICHO.

General Town, including State School, State Highway and County taxes	$9,528 81	50 cents	$4,764 40	$9,466 82	40 cents	(i) $3,786 73
Town School	7,810 60	70	5,467 42	7,767 91	70	5,437 54
Town Highway	9,528 81	20	1,905 76	9,466 82	20	1,893 36
(i) $350.		140	$12,137 58		130	$11,117 63
*Underhill Graded School District	1,718 21	70	1,202 75	1,698 91	75	1,274 18
			$13,340 33			$12,391 81

Total tax rate in Town for 1911, $1.40; for 1912, $1.30.
Total tax rate in Town and Graded School District for 1911, $1.40; for 1912, $1.35.

* A portion of the Town of Jericho is included in the Underhill Graded School District.

JOHNSON.

General Town	$6,960 63	107 cents	$7,447 87	$6,885 67	108 cents	$7,436 53
Town School		80	5,568 50		80	5,508 53
Town Highway		20	1,392 13		20	1,377 13
Special Highway (to secure State aid)		10	696 06		07	481 99
State School		08	556 85		08	550 86
State Highway		05	348 03		05	344 29
County		05	348 03		07	481 99
		235	$16,357 48		235	$16,181 32
Village of Johnson	3,357 58	25	839 39	3,274 00	25	818 50
			$17,196 87			$16,999 82

Total tax rate in Town for 1911, $2.35; for 1912, $2.35.
Total tax rate in Town and Village for 1911, $2.60; for 1912, $2.60.

SCHEDULE SHOWING TAXES RAISED IN 1911 AND 1912 IN THE VARIOUS TOWNS, CITIES, VILLAGES, SCHOOL AND FIRE DISTRICTS.—Continued.

Note:—References by letter indicate amounts appropriated to secure state aid in highway work.

KIRBY.

	1911			1912		
	Grand List	Rate	Amount raised	Grand List	Rate	Amount raised
General Town	$1,966 06	76 cents	$1,494 20	$1,974 06	76 cents	(j) $1,500 28
Town School		60	1,179 63		60	1,184 44
Town Highway		50	983 03		50	987 00
State School		08	157 28		08	157 92
State Highway		05	98 30		05	98 70
County		01	19 66		01	19 74
		200	$3,932 10		200	$3,948 12

(j) $200.

LANDGROVE.

General Town, including County taxes	$667 58	97 cents	(k) $647 55	$668 08	109 cents	(k) $728 20
Town School		95	634 20		75	501 06
Town Highway		25	166 89		35	233 83
State School		08	53 40		08	53 45
State Highway		05	33 38		05	33 40
		230	$1,535 42		232	$1,549 94

(k) $125.

(8)

LEICESTER.

General Town, including State School, State Highway and County taxes	$2,363 58	60 cents	(l) $1,418 15	$2,496 18	55 cents	(l) $1,372 90
Town School		60	1,418 15		60	1,497 71
Town Highway		30	709 07		40	998 47
		150	$3,545 37		155	$3,869 08

(l) $800.

LEMINGTON.

General Town, including State School, State Highway and County taxes	$1,318 46	90 cents	(m) $1,186 61	$1,247 15	80 cents	$997,72
Town School		40	527 38		50	623 57
Town Highway		30	395 53		25	311 79
		160	$2,109 53		155	$1,933 08

(m) $600.

LINCOLN.

General Town	$4,561 51	60 cents	(n) $2,736 91	$4,566 12	55 cents	(n) $2,511 37
Town School		45	2,052 68		50	2,283 06
Town Highway		20	912 30		20	913 22
State School		08	364 92		08	365 29
State Highway		05	228 07		05	228 31
County		01	45 61		01	45 66
Cemetery Association		01	45 62		01	45 66
Support of Poor		10	456 15		10	456 61
		150	$6,842 26		150	$6,849 18

(n) $300.

SCHEDULE SHOWING TAXES RAISED IN 1911 AND 1912 IN THE VARIOUS TOWNS, CITIES, VILLAGES, SCHOOL AND FIRE DISTRICTS.—Continued.

Note:—References by letter indicate amounts appropriated to secure state aid in highway work.

LONDONDERRY.

	1911			1912		
	Grand List	Rate	Amount raised	Grand List	Rate	Amount raised
General Town, including State School, State Highway, Town School and County taxes	$4,976 12	110 cents	$5,473 73	$4,836 72	125 cents	$6,045 90
Town Highway		40	1,990 45		35	1,692 85
Special Highway (to secure State aid)		16	796 18		15	725 51
		166	$8,260 36		175	$8,464 26

LOWELL.

General Town	$4,503 84	50 cents	$2,251 92	$4,499 43	60 cents	$2,699 66
Town School		55	2,477 11		60	2,699 66
Town Highway		60	2,702 30		60	2,699 66
Special Highway (to secure State aid)		11	495 42		11	494 94
State School		08	360 30		08	359 95
State Highway		05	225 19		05	224 97
County		01	45 04		01	45 00
Centennial Celebration					15	674 91
		190	$8,557 29		220	$9,898 75

LUDLOW.

General Town, including County taxes	$11,888 90	92 cents	(o) $10,937 79	$11,479 04	87 cents	$9,987 29
Town School		75	8,916 67		90	$10,331 68
Town Highway		20	2,377 78		20	2,295 93
State School		08	951 11		08	918 37
State Highway		05	594 45		05	573 98
		200	$23,777 80		210	$24,107 25
(o) $700.						
Village of Ludlow	8,592 17	15	1,288 82	8,257 12	25	2,064 28
			$25,066 62			$26,171 53

Total tax rate in Town for 1911, $2.00; for 1912, $2.10.
Total tax rate in Town and Village for 1911, $2.15; for 1912, $2.35.

LUNENBURGH.

General Town, including County taxes	$4,275 92	77 cents	$3,292 45	$4,120 47	77 cents	$3,172 76
Town School		54	2,308 99		87	3,584 80
Town Highway		35	1,496 56		35	1,442 16
Special Highway (to secure State aid)		18	769 68		18	741 68
State School		08	342 08		08	329 64
State Highway		05	213 80		05	206 02
Sidewalks		03	128 28			
		200	$8,551 84		230	$9,477 08

SCHEDULE SHOWING TAXES RAISED IN 1911 AND 1912 IN THE VARIOUS TOWNS, CITIES, VILLAGES, SCHOOL AND FIRE DISTRICTS.—Continued.

Note:—References by letter indicate amounts appropriated to secure state aid in highway work.

LYNDON.

	1911			1912		
	Grand List	Rate	Amount raised	Grand List	Rate	Amount raised
General Town	$16,233 40	96 cents	(q) $15,584 06	$16,784 91	101 cents	$16,952 76
Town School	6,284 39	70	4,399 07	6,679 76	70	4,675 83
Town Highway	7,792 97	40	3,117 19	7,927 33	35	2,774 56
State School	16,233 40	08	1,298 67	16,784 91	08	1,342 79
State Highway		05	811 67		05	839 24
County		01	162 33		01	167 85
		220	$25,372 99		220	$26,753 03
(q) $500.						
Village of Lyndonville, Gen. Village	7,491 50	30	2,247 45	7,907 73	40	3,163 09
Vil. Highway		20	1,498 30		20	1,581 55
		50	$3,745 75		60	$4,744 64
Village of Lyndon Center, Gen. Village	948 93	05	47 45	949 85	05	47 49
Vil. Highway		20	189 79		20	189 97
		25	$237 24		25	$237 46

Lyndonville Graded School District	7,659 70	100	7,659 70	7,927 13	100	7,927 13
Lyndon Incorporated Graded School District No. 1	2,289 31	70	1,602 52	2,178 02	110	2,395 82
Lyndon Incorporated Fire District	1,555 13	40	622 05	1,421 62	40	568 65
Totals $39,240 25.				$42,626 73		

Total tax rate in Town 1911 $2.20; for 1912 $2.20.
Total tax rate in Town and Village of Lyndonville and Graded School District 1911 $2.60; 1912 $2.75.
Total tax rate in Town and Village of Lyndon Center 1911 $2.05; 1912 $2.10.
Total tax rate in Town, Graded School District and Fire District 1911 $2.60; 1912 $3.00.

MAIDSTONE

General Town, including State School, State Highway and County Taxes	$1,797 25	30 cents	(r) $539 18	$3,226 43	55 cents	(r) $1,774 54
Town School		50	898 62		50	1,613 21
Town Highway		20	359 45		20	645 29
For Grade Crossing elimination				1,797 25	80	1,437 80
		100	$1,797 25		205	$5,470 84

(r) $300.

SCHEDULE SHOWING TAXES RAISED IN 1911 AND 1912 IN THE VARIOUS TOWNS, CITIES, VILLAGES, SCHOOL AND FIRE DISTRICTS.—Continued.

Note:—References by letter indicate amounts appropriated to secure state aid in highway work.

MANCHESTER

	1911			1912		
	Grand List	Rate	Amount raised	Grand List	Rate	Amount raised
General Town	$18,516 50	22 cents	(s) $4,073 63	$18,874 26	22 cents	(s) $4,152 33
Town School		42	7,776 93		42	7,927 18
Town Highway		20	3,703 30		20	3,774 85
State School		08	1,481 32		08	1,509 94
State Highway		05	925 82		05	943 71
County		03	555 50		03	566 22
		100	$18,516 50		100	$18,874 26
(s) $500.						
Village of Manchester	7,888 55	20	1,577 71	8,089 51	20	1,617 90
Fire District No. 1	5,736.50	25	1,434 12	5,980 13	25	1,495 03
			$21,528 33			$21,987 19

Total tax rate in Town 1911 $1.00; for 1912 $1.00.
Total tax rate in Town and Village 1911 $1.20; for 1912 $1.20.
Total tax rate in Town and Fire District No. 1, 1911 $1.25; for 1912 $1.25.

MARLBORO.

General Town, including State School, State Highway and County Taxes	$2,259 73	80 cents	$1,807 78	$2,215 37	85 cents	(t) $1,883 06
Town School		60	1,355 83		60	1,329 22
Town Highway		50	1,129 86		40	886 15
Special Highway (to secure State aid)		10	225 97			
		200	$4,519 44		185	$4,098 43

(t) $200.

MARSHFIELD.

General Town, including State School, and County Taxes	$4,776 20	75 cents	(u) $3,582 15	$4,595 98	75 cents	(u) $3,446 98
Town School		70	3,343 34		70	3,217 18
Town Highway including State Highway		35	1,671 67		45	2,068 19
		180	$8,597 16		190	$8,732 35

(u) $300.

Village of Marshfield	1,006 62	20	201 32	1,004 55	20	200 91
			$8,798 48			$8,933 26

Total tax rate in Town 1911 $1.80; for 1912 $1.90.
Total tax rate in Town and Village 1911 $2.00; for 1912 $2.10.

SCHEDULE SHOWING TAXES RAISED IN 1911 AND 1912 IN THE VARIOUS TOWNS, CITIES, VILLAGES, SCHOOL AND FIRE DISTRICTS.—Continued.

Note:—References by letter indicate amounts appropriated to secure state aid in highway work.

MENDON.

	1911			1912		
	Grand List	Rate	Amount raised	Grand List	Rate	Amount raised
General Town, including County Taxes	$2,689 74	42 cents	$1,129 69	$2,702 82	32 cents	$864 90
Town School		50	1,344 87		50	1,351 41
Town Highway		20	537 95		20	540 56
Special Highway (to secure State aid)		10	268 98		10	270 29
State School		08	215 18		08	216 23
State Highway		05	134 49		05	135 14
		135	$3,631 16		125	$3,378 53

MIDDLEBURY.

General Town, including State School, State Highway and County taxes	$23,818 25	50 cents	(v) $11,909 12	$23,324 10	50 cents	$11,662 05
Town School	6,180 70	50	3,090 35	5,501 05	50	2,750 52
Town Highway	8,142 73	20	1,628 54	7,619 52	20	1,523 90
(v) $750.		120	$16,628 01		120	$15,936 47
Village of Middlebury, Gen. Village	15,675 52	70	10,972 86	15,704 58	50	7,852 29
Village Highway		20	3,135 10		20	3,140 91
		90	$14,107 96		70	$10,993 20

School District No. 4	17,637 54	60	10,582 52	17,823 05	65	11,584 98
			$42,068 49			$38,514 65

Total tax rate in Town for 1911, $1.20; for 1912, $1.20.
Total tax rate in Town and Village of Middlebury for 1911, $1.90; for 1912, $1.70.
Total tax rate in Town, Village and Graded School District for 1911, $2.00; for 1912, $1.85.

MIDDLESEX.

General Town	$4,462 01	66 cents	(w) $2,944 94	$4,426 73	66 cents	(x) $2,921 64
Town School		70	3,123 40		65	2,877 37
Town Highway		20	892 40		35	1,549 35
State School		08	356 96		08	354 14
State Highway		05	223 10		05	221 34
County		01	44 62		01	44 26
		170	$7,585 42		180	$7,968 10

(w) $600.—(x) $500.

MIDDLETOWN SPRINGS.

General Town, including State School, State Highway and County taxes	$4,052 55	80 cents	(y) $3,242 04	$3,998 75	80 cents	3,199 00
Town School		65	2,634 16		65	2,599 18
Town Highway		20	810 51		20	799 75
		165	$6,686 71		165	$6,597 93

(y) $200.

SCHEDULE SHOWING TAXES RAISED IN 1911 AND 1912 IN THE VARIOUS TOWNS, CITIES, VILLAGES, SCHOOL AND FIRE DISTRICTS.—Continued.

Note:—References by letter indicate amounts appropriated to secure state aid in highway work.

MILTON.

	1911			1912		
	Grand List	Rate	Amount raised	Grand List	Rate	Amount raised
General Town, including State School, State Highway and County taxes	$8,738 54	50 cents	(z) $4,369 27	$8,792 07	55 cents	$4,835 63
Town School	5,024 76	50	2,512 38	4,927 67	50	2,463 83
Town Highway	8,738 54	20	1,747 71	8,792 07	20	1,758 41
		120	$8,629 36		125	$9,057 87
(z) $750.						
Village of Milton	3,445 51	30	1,033 65	3,455 15		
Milton Graded School District	3,713 78	100	3,713 78	3,864 40	85	3,284 74
			$13,376 79			$12,342 61

Total tax rate in Town for 1911, $1.20; for 1912, $1.25.
Total tax rate in Town and Village for 1911, $1.50; for 1912, $1.60.
Total tax rate in Town, Village and Graded School District for 1911, $2.00; for 1912, $1.60.

MONKTON.

Aggregate taxes for all purposes	$4,731 67	140 cents	(a) $6,624 34	$4,673 48	160 cents	(a) $7,477 56

(a) $500.

MONTGOMERY.

General Town	$6,353 73	101 cents	(b) $6,417 27	$6,253 37	93 cents	(c) $5,815 63
Town School		70	4,447 61		75	4,690 03
Town Highway		30	1,906 12		30	1,876 01
State School		08	508 29		08	500 27
State Highway		05	317 68		05	312 67
County		01	63 54		01	62 53
		215	$13,660 50		212	$13,257 14

(b) $750.—(c) $750.40.

MONTPELIER.

Aggregate taxes for all purposes	$71,020 47	160 cents	(d) $113,632 74	$71,425 59	175 cents	(e) $124,994 78

(d) $750.—(e) $950.

Note:—The City has divers other sources of revenue. Appropriations are paid from general fund consisting of taxes and other collections.

MORETOWN.

General Town, including State School, State Highway and County taxes	$6,199 45	80 cents	(f) $4,959 56	$6,175 74	80 cents	(f) $4,940 59
Town School		50	3,099 73		50	3,087 87
Town Highway		20	1,239 89		25	1,543 93
		150	$9,299 18		155	$9,572 39

(f) $500.

SCHEDULE SHOWING TAXES RAISED IN 1911 AND 1912 IN THE VARIOUS TOWNS, CITIES, VILLAGES, SCHOOL AND FIRE DISTRICTS.—Continued.

Note:—References by letter indicate amounts appropriated to secure state aid in highway work.

MORGAN.

	1911			1912		
	Grand List	Rate	Amount raised	Grand List	Rate	Amount raised
General Town, including State School, State Highway and County taxes	$2,452 16	85 cents	$2,084 34	$2,402 64	85 cents	$2,042 24
Town School		60	1,471 29		60	1,441 58
Town Highway		35	858 25		30	720 79
Special Highway (to secure State aid)		05	122 61		10	240 26
		185	$4,536 49		185	$4,444 87

MORRISTOWN.

General Town	$17,520 77	64 cents	(g) $11,213 29	$17,747 36	45 cents	(g) $7,986 31
Town School		63	11,038 08		63	11,180 83
Town Highway		30	5,256 23		27	4,791 78
State School		08	1,401 66		08	1,419 78
State Highway		05	876 04		05	887 37
County		05	876 04		05	887 37
On Town debt					09	1,597 26
For Poor					13	2,307 16
(g) $750.		175	$30,661 34		175	$31,057 86
Village of Morrisville	11,334 64	25	2,833 66	11,498 65	25	2,874 66
			$33,495 00			$33,932 52

Total tax rate in Town for 1911, $1.75; for 1912, $1.75.
Total tax rate in Town and Village for 1911, $2.00; for 1912, $2.00.

			MOUNT HOLLY.			
General Town, including County taxes	$4,271 39	82 cents	$3,502 53	$4,321 88	57 cents	$2,463 48
Town School		65	2,776 40		65	2,809 22
Town Highway		25	1,067 84		25	1,080 47
Special Highway (to secure State aid)					05	216 09
State School		08	341 71		08	345 74
State Highway		05	213 56		05	216 09
To pay on indebtedness					25	1,080 47
		185	$7,902 04		190	$8,211 56
			MOUNT TABOR.			
General Town, including County taxes	$1,376 23	137 cents	(h) $1,885 44	$1,450 66	132 cents	(h) $1,914 87
Town School		25	344 06		30	435 20
Town Highway		25	344 06		25	362 67
State School		08	110 09		08	116 05
State Highway		05	68 81		05	72 53
(h) $100.		200	$2,752 46		200	$2,901 32
			NEWARK.			
General Town, including County taxes	$2,269 34	93 cents	$2,087 79	$2,228 80	92 cents	(i) $1,050 50
Town School		55	1,248 14		55	1,225 84
Town Highway		40	907 74		40	891 52
State School		08	181 55		08	178 30
State Highway		05	113 47		05	111 44
(i) $200.		201	$4,538 69		200	$4,457 60

SCHEDULE SHOWING TAXES RAISED IN 1911 AND 1912 IN THE VARIOUS TOWNS, CITIES, VILLAGES, SCHOOL AND FIRE DISTRICTS.—Continued.

Note:—References by letter indicate amounts appropriated to secure state aid in highway work.

NEWBURY.

	1911			1912		
	Grand List	Rate	Amount raised	Grand List	Rate	Amount raised
General Town, including State School, State Highway and County taxes	$15,057 53	80 cents	(t) $12,046 04	$14,779 71	80 cents	$11,823 77
Town School	9,923 30	90	8,930 97	9,697 11	90	8,727 40
Town Highway	9,923 30	30	2,976 99	9,697 11	30	2,909 13
		200	$23,954 00		200	$23,460 30
(t) $750.						
Village of Wells River, Gen. Village	5,134 23	30	1,540 27	5,082 60	30	1,524 78
Village School		65	3,337 25		65	3,303 69
Village Highway		30	1,540 27		30	1,524 78
		125	$6,417 79		125	$6,353 25
Newbury Village Lighting District	3,717 40	20	743 48	3,592 09	20	718 42
Totals	$31,115 27			$30,531 97		

Total tax rate in Town for 1911, $2.00; for 1912, $2.00.
Total tax rate in Town and Village of Wells River for 1911, $2.05; for 1912, $2.05.
Total tax rate in Town and Lighting District for 1911, $2.20; for 1912, $2.20.

NEWFANE.

General Town	$4,358 35	47 cents	$2,048 42	$4,269 06	77 cents	$3,287 17
Town School		62	2,702 18		57	2,433 36
Town Highway		40	1,743 34		40	(v) 1,707 64
State School		08	348 69		08	341 52
State Highway		05	217 92		05	213 45
County		·03	130 75		03	128 07
Interest		10	435 84		10	426 91
Town Indebtedness		50	2,179 18		20	853 81
(v) $200.		225	$9,806 30		220	$9,391 93
Village of Newfane	757 37	50	378 68	737 34	50	368 67
			$10,184 98			$9,760 60

Total tax rate in Town for 1911, $2.25; for 1912, $2.20
Total tax rate in Town and Village for 1911, $2.75; for 1912, $2,70.

NEW HAVEN.

General Town, including State School, State Highway and County Taxes	$8,667 66	60 cents	$5,200 60	$8,723 52	45 cents	$3,925 58
Town School		50	4,333 83		50	4,361 76
Town Highway		20	1,733 53		25	2,180 88
Special Highway (to secure State aid)		05	433 38		05	436 18
		135	$11,701 34		125	$10,904 40

SCHEDULE SHOWING TAXES RAISED IN 1911 AND 1912 IN THE VARIOUS TOWNS, CITIES, VILLAGES, SCHOOL AND FIRE DISTRICTS.—Continued.

Note:—References by letter indicate amounts appropriated to secure state aid in highway work.

NEWPORT.

	1911			1912		
	Grand List	Rate	Amount raised	Grand List	Rate	Amount raised
General Town	$21,924 95	29 cents	(k) $6,358 24	$22,330 20	36 cents	(k) $8,038 87
Town School	4,132 30	70	2,892 61	4,178 59	75	3,133 94
Town Highway	21,924 95	32	7,015 98	22,330 20	30	6,699 06
State School		08	1,754 00		08	1,786 42
State Highway		05	1,096 25		05	1,116 51
County		01	219 25		01	223 30
		145	$19,336 33		155	$20,998 10
(k) $750.						
Village of Newport	15,792 75	35	5,527 46	15,993 01	30	4,797 90
Village of Newport Center	948 05	25	237 01	1,048 00	25	262 00
Newport Academy and Graded School District	15,834 25	100	15,834 25	16,053 51	75	12,040 13
Newport Center Graded School District	1,958 40	70	1,370 88	2,098 10	75	1,573 57
			$42,305 93			$39,671 70

Total tax rate in Town for 1911, $1.45; for 1912, $1.55.
Total tax rate in Town, Village of Newport and Graded School District for 1911, $2.10; for 1912, $1.85.
Total tax rate in Town, Village of Newport Center and Graded School District for 1911, $1.70; for 1912, $1.80.

(9)

NORTHFIELD.

General Town, including State School, State Highway and County taxes	$16,314 52	85 cents	(j) $13,867 34	$16,471 01	75 cents	(j) $12,353 26
Town School	6,261 93	70	4,383 35	6,167 65	75	4,625 74
Town Highway	6,347 58	20	1,269 52	6,253 35	30	1,876 00
(j) $750.		175	$19,520 21		180	$18,855 00
Village of Northfield, Gen. Village	9,966 94	65	6,478 51	10,217 66	65	6,641 48
Village Highway		20	1,993 39		30	3,065 30
		85	$8,471 90		95	$9,706 78
Northfield Graded School District	10,052 59	80	8,042 07	10,303 36	90	9,273 02
Totals	$36,034 18			$37,834 80		

Total tax rate in Town for 1911, $1.75; for 1912, $1.80.
Total tax rate in Town and Village for 1911, $2.40; for 1912, $2.45.
Total tax rate in Town, Village and Graded School District for 1911, $2.50; for 1912, $2.60.

NORTH HERO.

General Town, including County taxes	$2,530 77	97 cents	(l) $2,454 85	$2,539 28	92 cents	(l) $2,336 14
Town School		70	1,771 54		50	1,269 64
Town Highway		20	506 15		20	507 86
State School		08	202 46		08	203 14
State Highway		05	126 54		05	126 96
(l) $100.		200	$5,061 54		175	$4,443 74

SCHEDULE SHOWING TAXES RAISED IN 1911 AND 1912 IN THE VARIOUS TOWNS, CITIES, VILLAGES, SCHOOL AND FIRE DISTRICTS.—Continued.

Note:—References by letter indicate amounts appropriated to secure state aid in highway work.

NORTON.

	1911			1912		
	Grand List	Rate	Amount raised	Grand List	Rate	Amount raised
General Town, including State School, State Highway and County taxes	$1,903 67	65 cents	(m) $1,237 39	$1,882 51	50 cents	(m) $941 26
Town School		65	1,237 39		65	1,223 63
Town Highway		20	380 73		20	376 50
Poor					15	282 38
		150	$2,855 50		150	$2,823 77

(m) $400.—(n) $750.

NORWICH.

General Town, including County taxes	$6,017 56	87 cents	(o) $5,235 28	$5,766 90	52 cents	$2,998 79
Town School		70	4,212 29		70	4,036 83
Town Highway		30	1,805 27		25	1,441 73
Special Highway (to secure State aid)					15	865 03
State School		08	481 40		08	461 35
State Highway		05	300 87		05	288 34
		200	$12,035 11		175	$10,092 07

(o) $750.

ORANGE.

General Town, including State School, State Highway and County taxes	$3,105 18	118 cents	(p) $3,664 11	$3,088 39	105 cents	(q) $3,242 81
Town School		55	1,707 85		60	1,853 03
Town Highway		33	1,024 71		35	1,080 94
		206	$6,396 67		200	$6,176 78

(p) $200—(q) $300.

ORWELL.

General Town, including State School, State Highway and County taxes	$9,658 35	35 cents	(w) $3,380 42	$9,610 25	50 cents	(w) $4,805 12
Town School		50	4,829 17		50	4,805 13
Town Highway		25	2,414 59		25	2,402 56
		110	$10,624 18		125	$12,012 81

(w) $300.

PANTON.

General Town	$3,155 61	71 cents	(x) $2,240 48	$3,074 12	56 cents	(x) $1,721 51
Town School		20	631 12		35	1,075 94
Town Highway		20	631 12		20	614 82
State School		08	252 44		08	245 93
State Highway		05	157 78		05	153 71
County		01	31 56		01	30 74
		125	$3,944 51		125	$4,342 65

(x) $500.

SCHEDULE SHOWING TAXES RAISED IN 1911 AND 1912 IN THE VARIOUS TOWNS, CITIES, VILLAGES, SCHOOL AND FIRE DISTRICTS.—Continued.

Note:—References by letter indicate amounts appropriated to secure state aid in highway work.

PAWLET.

	1911			1912		
	Grand List	Rate	Amount raised	Grand List	Rate	Amount raised
General Town, including State School, State Highway and County taxes	$9,490 38	70 cents	(y) $6,643 27	$9,567 62	70 cents	(y) $6,697 33
Town School		60	5,694 23		60	5,740 57
Town Highway		20	1,898 08		20	1,913 53
		150	$14,235 57		150	$14,351 43
(y) $300.						
Fire District No. 1	1,573 39			1,549 14		

PEACHAM.

General Town, including State School, State Highway and County taxes	$5,674 15	55 cents	(z) $3,120 78	$5,629 83	60 cents	(z) $3,377 90
Town School		45	2,553 37		50	2,814 91
Town Highway		40	2,269 66		30	1,688 95
		140	$7,943 81		140	$7,881 76
(z) $500.						

PERU.

General Town, including County taxes	$1,873 31	60 cents	$1,123 98	$1,865 69	50 cents	$932 84
Town School, including State School		25	468 33		50	932 85
Town Highway, including Special Highway		40	(a) 749 33		50	(b) 932 85
		125	$2,341 64		150	$2,798 54

(a) $500.—(b) $300.

PITTSFIELD.

General Town, including State School, State Highway and County taxes	$1,826 54	65 cents	$1,187 25	$2,008 57	65 cents	$1,305 57
Town School		70	1,278 58		70	1,406 00
Town Highway		25	456 63		25	502 14
Special Highway (to secure State aid)		10	182 65		10	200 85
		170	$3,105 11		170	$3,414 56

SCHEDULE SHOWING TAXES RAISED IN 1911 AND 1912 IN THE VARIOUS TOWNS, CITIES, VILLAGES, SCHOOL AND FIRE DISTRICTS.—Continued.

Note:—References by letter indicate amounts appropriated to secure state aid in highway work.

PITTSFORD.

	1911			1912		
	Grand List	Rate	Amount raised	Grand List	Rate	Amount raised
General Town, including County taxes	$15,941 36	50 cents	$7,970 68	$15,623 05	65 cents	$10,154 98
Town School		60	9,564 82		75	11,717 30
Town Highway		22	3,507 10		22	3,437 07
Special Highway (to secure State aid)					04	624 92
State School		08	1,275 31		08	1,249 84
State Highway		05	797 06		05	781 15
Maclure Library		02	318 82		02	312 46
		147	$23,433 79		181	$28,277 72

Fire District No. 1—No tax raised in either year.

Fire District No. 2—No tax raised in either year.

Total tax rate in Town 1911 $1.47; for 1912 $1.81.
Total tax rate in Town and Fire Districts 1911 $1.47; for 1912 $1.81.

PLAINFIELD.

General Town, including State School, State Highway and County taxes	$4,468 06	110 cents	(c) $4,914 87	$4,396 71	65 cents	(c) $2,857 86
Town School		65	2,904 24		65	2,857 86
Town Highway		25	1,117 01		35	1,538 85
		200	$8,936 12		165	$7,254 57
(c) $300.						
Plainfield Village	1,968 25	20	393 65	2,079 30	20	415 86
			$9,329 77			$7,670 43

Total tax rate in Town for 1911, $2.00; for 1912, $1.65.
Total tax rate in Town and Village for 1911, $2.20; for 1912, $1.85.

PLYMOUTH.

General Town, including County taxes	$2,956 53	60 cents	$1,773 92	$2,932 73	80 cents	$2,346 18
Town School		55	1,626 09		55	1,613 00
Town Highway		20	591 30		20	586 55
Special Highway (to secure State aid)		10	295 65		10	293 27
State School		08	236 52		08	234 62
State Highway		05	147 83		05	146 63
		158	$4,671 31		178	$5,220 25

SCHEDULE SHOWING TAXES RAISED IN 1911 AND 1912 IN THE VARIOUS TOWNS, CITIES, VILLAGES, SCHOOL AND FIRE DISTRICTS.—Continued.

Note:—References by letter indicate amounts appropriated to secure state aid in highway work.

POMFRET.

	1911			1912		
	Grand List	Rate	Amount raised	Grand List	Rate	Amount raised
General Town, including State School, State Highway and County Taxes	$4,612 35	90 cents	$4,151 11	$4,809 14	100 cents	$4,809 14
Town School		55	2,536 79		55	2,645 03
Town Highway		20	922 47		20	961 83
Special Highway (to secure State aid)		07	322 85			
		172	$7,933 22		175	$8,416 00

POULTNEY.

General Town, including State School, State Highway and County Taxes	$13,718 82	70 cents	$9,603 17	$13,696 60	70 cents	$9,587 62
Special Town		10	1,371 88		10	1,369 66
Town School		75	10,289 11		100	13,696 60
Town Highway		20	2,743 76		20	2,739 32
Special Highway (to secure State aid)		05	685 94		05	684 83
		180	$24,693 86		205	$28,078 03
Village of Poultney	6,661 87	50	3,330 93	6,521 80	50	3,260 90
			$28,024 79			$31,338 93

Total tax rate in Town 1911 $1.80; for 1912 $2.05.
Total tax rate in Town and Village 1911 $2.30; for 1912 $2.55.

POWNAL.

General Town, including State School, State Highway and County Taxes	$8,883 37	50 cents	(d) $4,441 68	$8,896 52	50 cents	(e) $4,448 26
Town School	6,433 42	50	3,216 71	6,267 62	50	3,133 81
Town Highway	8,883 37	20	1,776 67	8,896 52	20	1,779 30
(d) $200.—(e) $600.		120	$9,435 06		120	$9,361 37
North Pownal Graded School	2,449 95	75	1,837 46	2,628 90	60	1,577 34
			$11,272 52			$10,938 71

Total tax rate in Town 1911 $1.20; for 1912 $1.20.
Total tax rate in Town and Graded School District 1911 $1.45; for 1912 $1.30.

PROCTOR.

General Town, including County Taxes	$22,147 29	17 cents	(f) $3,765 04	$19,485 39	20 cents	(f) $3,897 08
Town School	1,343 62	70	940 54	1,331 40	60	798 84
Town Highway	1,343 63	20	268 73	1,331 40	20	266 28
State School	22,147 29	08	1,771 78	19,485 39	08	1,558 83
State Highway		05	1,107 36		05	974 26
(f) $750.		120	$7,853 45		113	$7,495 29
Village of Proctor, General Village	20,803 66	35	7,281 28	18,153 99	37	6,716 97
Village School		65	13,522 38		60	10,892 39
Village Highway		20	4,160 73		20	3,630 80
		120	$24,964 39		117	$21,240 16
Totals $32,817 84				$28,735 45.		

Total tax rate in Town 1911 $1.20; for 1912 $1.13.
Total tax rate in Town and Village 1911 $1.50; for 1912 $1.50.

SCHEDULE SHOWING TAXES RAISED IN 1911 AND 1912 IN THE VARIOUS TOWNS, CITIES, VILLAGES, SCHOOL AND FIRE DISTRICTS.—Continued.

Note:—References by letter indicate amounts appropriated to secure state aid in highway work.

PUTNEY.

	1911			1912		
	Grand List	Rate	Amount raised	Grand List	Rate	Amount raised
General Town, including State School, State Highway and County Taxes	$5,463 70	120 cents	(g) $6.556 44	$5,390 50	120 cents	(g) $6,468 60
Town School		60	3,278 22		60	3,234 30
Town Highway		20	1,092 74		20	1,078 10
(g) $500.		200	$10,927 40		200	$10,781 00

RANDOLPH.

General Town, including State School, State Highway and County Taxes	$24,906 98	70 cents	(a) $17,434 88	$24,225 68	60 cents	(a) $14,535 41
Town School	10,066 00	50	5,033 00	9,785 92	70	6,850 14
Town Highway	9,699 40	20	1,939 88	9,427 27	20	1,885 45
(a) $750.		140	$24,407 76		150	$23,271 00
Village of Randolph, Gen. Village	15,207 58	40	6,083 03	14,798 41	50	7,399 20
Vil. Highway		20	3,041 51		20	2,959 69
		60	$9,124 54		70	$10,358 89
Randolph Graded School Dist. No. 15	14,840 98	100	14,840 98	14,439 76	100	14,439 76
Totals	$48,373 28			$48,069 65.		

Total tax rate in Town for 1911 $1.40; for 1912 $1.50.
Total tax rate in Town, Village and Graded School District 1911 $2.30; 1912 $2.30.

READING.

General Town, including County Taxes	$3,060 43	50 cents	(i) $1,530 21	$3,117 07	80 cents	(i) $2,493 65
Town School		60	1,836 26		70	2,181 95
Town Highway		40	1,224 17		40	1,246 83
State School		08	244 83		08	249 36
State Highway		05	153 02		05	155 85
Town Debt		25	765 11			
Reading Free Library		01½	45 90			
Bridge Purposes					25	779 27
		189½	$5,799 50		228	$7,106 91

(i) $200.

READSBORO.

General Town, including State School, State Highway and County Taxes	$5,008 83	75 cents	$3,756 62	$5,497 63	100 cents	$5,497 63
Town School		75	3,756 62		100	5,497 63
Town Highway		35	1,753 09		60	3,298 58
Special Highway (to secure State aid)		15	751 32		15	824 65
		200	$10,017 65		275	$15,118 49
Village of Readsboro, General Village	3,443 79	nil	nil	3,874 09	25	968 52
Village Highway		35	1,205 32			
			$11,222 97			$16,087 01

Total tax rate in Town 1911 $2.00; for 1912 $2.75.
Total tax rate in Town and Village 1911 $2.20; for 1912 $3.00.

SCHEDULE SHOWING TAXES RAISED IN 1911 AND 1912 IN THE VARIOUS TOWNS, CITIES, VILLAGES, SCHOOL AND FIRE DISTRICTS.—Continued.

Note:—References by letter indicate amounts appropriated to secure state aid in highway work.

RICHFORD.

	1911			1912		
	Grand List	Rate	Amount raised	Grand List	Rate	Amount raised
General Town	$11,733 55	44 cents	(j) $5,162 76	$11,826 73	30 cents	(j) $3,548 02
Town School		72	8,448 15		74	8,751 78
Town Highway		30	3,520 07		30	3,548 02
State School		08	938 68		08	946 14
State Highway		05	586 68		05	591 33
County		01	117 34		01	118 27
Interest on bonds and redemption of one					12	1,419 20
Heating and ventilating new school house					12	1,419 21
		160	$18,773 68		172	$20,341 97
(j) $750.						
Village of Richford, Gen. Village	8,357 50	46	3,844 45	8,230 12	46	3,785 85
Village Highway		09	752 18		09	740 71
		55	$4,596 63		55	$4,526 56
Totals	$23,370 31			$24,868 53		

Total tax rate in Town for 1911, $1.60; for 1912, $1.72.
Total tax rate in Town and Village for 1911, $1.85; for 1912, $1.97.

RICHMOND.

General Town, including County taxes	$8,275 62	82 cents	(kk) $6,786 00	$8,301 70	77 cents	(k) $6,392 31
Town School		55	4,551 60		65	5,396 10
Town Highway		20	1,655 12		20	1,660 34
State School		08	662 05		08	664 13
State Highway		05	413 78		05	415 09
		170	$14,068 55		175	$14,527 97
(kk) $300.—(k) $500.						
Village of Richmond	3,962 73	25	990 68	8,363 03	25	2,090 75
			$15,059 23			$16,618 72

Total tax rate in Town for 1911, $1.70; for 1912, $1.75.
Total tax rate in Town and Village for 1911, $1.95; for 1912, $2.00.

RIPTON.

General Town, including County taxes	$3,091 10	77 cents	$2,380 15	$3,056 78	87 cents	$2,659 40
Town School		45	1,391 00		40	1,222 71
Town Highway		40	1,236 44		20	611 36
State School		08	247 29		08	245 86
State Highway		05	154 56		05	153 66
		175	$5,409 44		160	$4,892 99

SCHEDULE SHOWING TAXES RAISED IN 1911 AND 1912 IN THE VARIOUS TOWNS, CITIES, VILLAGES, SCHOOL AND FIRE DISTRICTS.—Continued.

Note:—References by letter indicate amounts appropriated to secure state aid in highway work.

ROCHESTER.

	1911			1912		
	Grand List	Rate	Amount raised	Grand List	Rate	Amount raised
General Town, including County	$7,182 49	76 cents	$5,458 69	$7,671 55	76 cents	$5,830 37
Town School	2,695 18	100	2,695 18	2,973 85	100	2,973 85
Town Highway	7,182 49	30	2,154 74	7,671 55	30	2,301 46
Special Highway (to secure State aid)		11	790 07		11	843 87
State School		08	574 59		08	613 72
State Highway		05	359 12		05	383 57
		230	$12,032 39		230	$12,946 84
Rochester Graded School District	4,487 31	75	3,365 48	4,697 70	60	2,818 62
Fire District No. 1	2,900 01			3,187 56		
			$15,397 87			$15,765 46

Total tax rate in Town for 1911, $2.30; for 1912, $2.30.
Total tax rate in Town and Graded School District for 1911, $2.05; for 1912, $1.90.
Total tax rate in Town and Fire District for 1911, $2.30; for 1912, $2.30.

ROCKINGHAM.

General Town	$56,574 57	72 cents	(d) $40,733 69	$56,844 96	72 cents	(d) $40,928 37
Town School		50	28,287 28		50	28,422 48
Town Highway		20	11,314 19		20	11,368 99
State School		08	4,525 97		08	4,547 60
State Highway		05	2,828 73		05	2,842 25
		155	$87,689 86		155	$88,109 69
(d) $750.						
Village of Bellows Falls	45,353 70	35	15,873 80	48,775 53	45	21,948 99
Village of Saxtons River	4,107 00	14	574 98	3,811 15	15	571 67
			$104,138 64			$110,630 35

Total tax rate in Town for 1911 $1.55; for 1912 $1.55.
Total tax rate in Town and Village of Bellows Falls for 1911, $1.90; for 1912, $2.00.
Total tax rate in Town and Village of Saxtons River for 1911, $1.69; for 1912, $1.70.

ROXBURY.

General Town, including State School, State Highway and County taxes	$2,993 58	85 cents	$2,544 54	$3,099 77	95 cents	$2,944 78
Town School		65	1,945 83		65	2,014 85
Town Highway		40	1,197 43		40	1,239 90
Special Highway (to secure State aid)		10	299 36		10	309 97
		200	$5,987 16		210	$6,509 50

SCHEDULE SHOWING TAXES RAISED IN 1911 AND 1912 IN THE VARIOUS TOWNS, CITIES, VILLAGES, SCHOOL AND FIRE DISTRICTS.—Continued.

Note:—References by letter indicate amounts appropriated to secure state aid in highway work.

ROYALTON.

	1911			1912		
	Grand List	Rate	Amount raised	Grand List	Rate	Amount raised
General Town, including State School, State Highway and County taxes	$8,166 62	60 cents	$4,899 97	$8,208 29	60 cents	4,924 97
Town School	3,951 68	70	2,766 17	3,970 35	70	2,779 24
Town Highway	8,166 62	30	(l) 2,449 98	8,208 29	40	(m) 3,283 31
		160	$10,116 12		170	$10,987 52
(l) $300.—(m) $750.						
South Royalton Graded School District	4,214 94	100	4,214 94	4,237 94	140	5,933 11
Fire District No. 1	nil		nil	nil		nil
			$14,331 06			$16,920 63

Total tax rate in Town for 1911, $1.60; for 1912, $1.70.
Total tax rate in Town and Graded School District for 1911, $1.90; for 1912, $2.40.
Total tax rate in Town, Graded School District and Fire District for 1911, $1.90; for 1912, $2.40.

(10)

RUPERT.

General Town	$6,393 85	17 cents	$1,086 95	$5,802 30	14 cents	$812 32
Town School		50	3,196 95		50	2,901 15
Town Highway		27	1,726 33		20	1,060 46
Special Highway (to secure State aid)		05	319 69		10	580 23
State School		08	511 50		08	464 18
State Highway		05	319 69		05	290 12
County		03	191 81		03	174 07
		115	$7,352 92		110	$6,382 53

RUTLAND CITY.

General City, including County taxes and Sinking Fund	$93,537 51	97 cents	(n) $90,731 38	$95,508 72	87 cents	(n) $83,092,59
City School		50	46,768 76		50	47,754 36
City Highway		20	18,707 50		20	19,101 74
State School		08	7,483 00		08	7,640 70
State Highway		05	4,676 88		05	4,775 43
		180	$168,367 52		170	$162,364 82

(n) $750.

RUTLAND TOWN.

General Town, including State School, State Highway and County taxes	$9,507 11	60 cents	(o) $5,704 27	$9,061 21	60 cents	(o) $5,436 73
Town School		50	4,753 55		50	4,530 60
Town Highway		20	1,901 42		20	1,812 24
		130	$12,359 24		130	$11,779 57

(o) $500.

SCHEDULE SHOWING TAXES RAISED IN 1911 AND 1912 IN THE VARIOUS TOWNS, CITIES, VILLAGES, SCHOOL AND FIRE DISTRICTS.—Continued.

Note:—References by letter indicate amounts appropriated to secure state aid in highway work.

ROYALTON.

	1911			1912		
	Grand List	Rate	Amount raised	Grand List	Rate	Amount raised
General Town, including State School, State Highway and County taxes	$8,166 62	60 cents	$4,899 97	$8,208 29	60 cents	4,924 97
Town School	3,951 68	70	2,766 17	3,970 35	70	2,779 24
Town Highway	8,166 62	30	(1) 2,449 98	8,208 29	40	(m) 3,283 31
		160	$10,116 12		170	$10,987 52
(1) $300.—(m) $750.						
South Royalton Graded School District	4,214 94	100	4,214 94	4,237 94	140	5,933 11
Fire District No. 1	nil		nil	nil		nil
			$14,331 06			$16,920 63

Total tax rate in Town for 1911, $1.60; for 1912, $1.70.
Total tax rate in Town and Graded School District for 1911, $1.90; for 1912, $2.40.
Total tax rate in Town, Graded School District and Fire District for 1911, $1.90; for 1912, $2.40.

(10)

RUPERT.

General Town	$6,393 85	17 cents	$1,086 95	$5,802 30	14 cents	$812 32
Town School		50	3,196 95		50	2,901 15
Town Highway		27	1,726 33		20	1,060 46
Special Highway (to secure State aid)		05	319 69		10	580 23
State School		08	511 50		08	464 18
State Highway		05	319 69		05	290 12
County		03	191 81		03	174 07
		115	$7,352 92		110	$6,382 53

RUTLAND CITY.

General City, including County taxes and Sinking Fund	$93,537 51	97 cents	(n) $90,731 38	$95,508 72	87 cents	(n) $83,092,59
City School		50	46,768 76		50	47,754 36
City Highway		20	18,707 50		20	19,101 74
State School		08	7,483 00		08	7,640 70
State Highway		05	4,676 88		05	4,775 43
		180	$168,367 52		170	$162,364 82

(n) $750.

RUTLAND TOWN.

General Town, including State School, State Highway and County taxes	$9,507 11	60 cents	(o) $5,704 27	$9,061 21	60 cents	(o) $5,436 73
Town School		50	4,753 55		50	4,530 60
Town Highway		20	1,901 42		20	1,812 24
		130	$12,359 24		130	$11,779 57

(o) $500.

SCHEDULE SHOWING TAXES RAISED IN 1911 AND 1912 IN THE VARIOUS TOWNS, CITIES, VILLAGES, SCHOOL AND FIRE DISTRICTS.—Continued.

Note:—References by letter indicate amounts appropriated to secure state aid in highway work.

RYEGATE.

	1911			1912		
	Grand List	Rate	Amount raised	Grand List	Rate	Amount raised
General Town, including State School, State Highway and County taxes	$7,558 00	85 cents	(d) $6,424 30	$7,470 51	80 cents	(e) $5,976 41
Town School		60	4,534 80		70	5,229 36
Town Highway		30	2,267 40		25	1,867 62
(d) $800.—(e) $750.		175	$13,226 50		175	$13,073 39
So. Ryegate Village Lighting District	1,736 03	15	260 40	1,617 93	15	242 69
			$13,486 90			$13,316 08

Total tax rate in Town for 1911, $1.75; for 1912, $1.75.
Total tax rate in Town and Lighting District for 1911, $1.90; for 1912, $1.90.

CITY OF ST. ALBANS.

General City, including Highway taxes	$39,896 04	129 cents	(p) $51,465 89	$40,836 36	131 cents	(p) $53,495 63
City School		52	20,745 94		55	22,460 00
State School		08	3,191 68		08	3,266 91
State Highway		05	1,994 80		05	2,041 82
County		01	398 96		01	408 36
(p) $750.		195	$77,797 27		200	$81,672 72

			TOWN OF ST. ALBANS.			
General Town, including State School, State Highway and County taxes	$7,699 72	85 cents	(q) $6,544 76	$8,195 64	85 cents	(q) $6,966 29
Town School		50	3,849 86		55	4,507 60
Town Highway		20	1,539 94		20	1,639 13
(q) $750.		155	$11,934 56		160	$13,113 02
			ST. GEORGE.			
Aggregate taxes for all purposes	$640 43	100 cents	$640 43	$655 40	110 cents	$720 94
			ST. JOHNSBURY.			
General Town, including State School, State Highway and County taxes	$65,686 04	45 cents	$29,558 72	$65,700 33	40 cents	(e) $26,280 08
Town School		45	29,558 72		60	39,420 25
Town Highway		20	13,137 22		20	13,140 09
(e) $750.		110	$72,254 66		120	$78,840 42
Village of St. Johnsbury	55,661 40	50	27,830 70	55,571 43	50	27,785 94
Fire District No. 5	1,503 11	12	180 37	1,531 69	17	260 38
			$100,265 73			$106,886 74

Total tax rate in Town for 1911, $1.10; for 1912, $1.20.
Total tax rate in Town and Village for 1911, $1.60; for 1912, $1.70.
Total tax rate in Town and Fire District No. 5 for 1911, $1.22; for 1912, $1.27.

SCHEDULE SHOWING TAXES RAISED IN 1911 AND 1912 IN THE VARIOUS TOWNS, CITIES, VILLAGES, SCHOOL AND FIRE DISTRICTS.—Continued.

Note:—References by letter indicate amounts appropriated to secure state aid in highway work.

SALISBURY.

	1911			1912		
	Grand List	Rate	Amount raised	Grand List	Rate	Amount raised
General Town, including State School, State Highway and County taxes	$5,245 17	30 cents	(r) $1,573 55	$5,335 00	40 cents	(r) $2,134 00
Town School		50	2,622 58		50	2,667 50
Town Highway		20	1,049 03		20	1,067 00
		100	$5,245 16		110	$5,868 50

(r) $300.

SANDGATE.

General Town	$1,630 81	100 cents	$1,630 81	$1,572 00	100 cents	$1,572 00
Town School		70	1,141 57		70	1,100 40
Town Highway		35	570 78		25	393 00
Special Highway (to secure State aid)					10	157 20
State School		08	130 46		08	125 76
State Highway		05	81 54		05	78 60
County		03	48 92		03	47 16
		221	$3,604 08		221	$3,474 12

SEARSBURGH.

General Town, including State School, State Highway and County taxes	$905 96	65 cents	$588 87	$922 40	70 cents	$645 68
Town School		35	317 08		50	461 20
Town Highway		105	951 26		70	645 68
Special Highway (to secure State aid)					35	322 84
		205	$1,857 21		225	$2,075 40

SHAFTSBURY.

General Town, including State School, State Highway and County taxes	$7,585 99	50 cents	(s) $3,793 00	$7,612 93	80 cents	(s) $6,090 35
Town School	6,660 99	40	2,664 40	6,706 85	40	2,682 74
Town Highway	7,585 99	25	1,896 50	7,612 93	20	1,522 58
		115	$8,353 90		140	$10,295 67
(s) $300.						
*No. Bennington Graded School District	925 00	50	462 50	906 08	60	543 65
			$8,816 40			$ 10,839 32

Total tax rate in Town for 1911, $1.15; for 1912, $1.40.
Total tax rate in Town and Graded School District for 1911, $1.25; for 1912, $1.60.

*A portion of the Town of Shaftsbury is included in No. Bennington Graded School District.

SCHEDULE SHOWING TAXES RAISED IN 1911 AND 1912 IN THE VARIOUS TOWNS, CITIES, VILLAGES, SCHOOL AND FIRE DISTRICTS.—Continued.

Note:—References by letter indicate amounts appropriated to secure state aid in highway work.

SHARON.

	1911			1912		
	Grand List	Rate	Amount raised	Grand List	Rate	Amount raised
Aggregate taxes for all purposes				$4,259 72	175 cents	(t) $7,454 51
General Town, including County taxes	$4,343 30	67 cents	(t) $2,910 01			
Town School		50	2,171 65			
Town Highway		30	1,302 99			
State School		08	347 46			
State Highway		05	217 16			
		160	$6,949 27			

(t) $500.

SHEFFIELD.

General Town, including State School, State Highway and County Taxes	$2,542 30	150 cents	$3,813 45	$2,538 11	98 cents	(u) $2,487 35
Town School		65	1,652 49		65	1,649 77
Town Highway		50	1,271 15		50	1,269 06
		265	$6,737 09		213	$5,406 18

(u) $150.

SHELBURNE.

General Town, including County taxes	$10,412 81	17 cents	(v) $1,770 18	$10,649 91	32 cents	(w) $3,407 98
Town School		50	5,206 40		50	5,324 95
Town Highway		20	2,082 56		20	2,129 98
State School		08	833 02		08	851 99
State Highway		05	520 64		05	532 49
		100	$10,412 80		115	$12,247 39

(v) $400 (w) $300.

SHELDON.

General Town	$7,727 31	52 cents	(x) $4,018 20	$7,914 19	56 cents	(x) $4,431 95
Town School		50	3,863 65		50	3,957 09
Town Highway		20	1,545 46		20	1,582 84
State School		08	618 18		08	633 13
State Highway		05	386 36		05	395 70
County		05	386 37		01	79 14
Poor House		10	772 73		10	791 41
		150	$11,590 95		150	$11,871 26

(x) $800.

SHERBURNE.

General Town, including County taxes	$2,138 82	75 cents	$1,604 12	$2,154 63	75 cents	$1,615 97
Town School		60	1,283 29		60	1,292 78
Town Highway		37	791 36		37	797 21
Special Highway (to secure State aid)		10	213 88		10	215 46
State School		08	171 11		08	172 37
State Highway		05	106 94		05	107 73
		195	$4,170 70		195	$4,201 52

SCHEDULE SHOWING TAXES RAISED IN 1911 AND 1912 IN THE VARIOUS TOWNS, CITIES, VILLAGES, SCHOOL AND FIRE DISTRICTS.—Continued.

Note:—References by letter indicate amounts appropriated to secure state aid in highway work.

SHOREHAM.

	1911			1912		
	Grand List	Rate	Amount raised	Grand List	Rate	Amount raised
General Town, including State School, State Highway and County taxes	$7,941 38	55 cents	$4,367 75	$8,109 74	70 cents	(a) $5,676 82
Town School		50	3,970 69		50	4,054 87
Town Highway		20	1,588 27		20	1,621 95
(a) $750.		125	$9,926 71		140	$11,353 64

SHREWSBURY.

General Town, including County taxes	$4,149 10	46 cents	(b) $1,908 59	$4,121 24	57 cents	(b) $2,349 11
Town School		56	2,323 50		70	2,884 87
Town Highway		35	1,452 19		35	1,442 43
State School		08	331 93		08	329 70
State Highway		05	207 46		05	206 06
(b) $300.		150	$6,223 65		175	$7,212 17

SOMERSET.

General Town, including State School, State Highway and County taxes	$1,078 36	30 cents	$323 51	$1,543 82	30 cents	$463 14
Town School		30	323 50		50	771 91
Town Highway		40	431 35		50	771 91
		100	$1,078 36		130	$2,006 96

SOUTH BURLINGTON.

General Town, including State School, State Highway and County taxes	$7,052 36	60 cents	(c) $4,231 41	$7,059 89	75 cents	(d) $5,294 91
Town School		20	1,410 47		20	1,411 98
Town Highway		20	1,410 47		20	1,411 98
		100	$7,052 36		115	$8,118 87

(c) $750. (d) $500.

SOUTH HERO.

Aggregate taxes for all purposes	$3,381 63	100 cents	(e) $3,381 63			
General Town				$3,404 23	57 cents	(e) $1,940 41
Town School					60	2,042 54
Town Highway					20	680 85
State School					08	272 34
State Highway					05	170 21
					150	$5,106 35

(e) $500.

SCHEDULE SHOWING TAXES RAISED IN 1911 AND 1912 IN THE VARIOUS TOWNS, CITIES, VILLAGES, SCHOOL AND FIRE DISTRICTS.—Continued.

Note:—References by letter indicate amounts appropriated to secure state aid in highway work.

SPRINGFIELD.

	1911			1912		
	Grand List	Rate	Amount raised	Grand List	Rate	Amount raised
General Town, including County taxes	$42,024 26	65 cents	(f) $27,315 77	$42,515 28	65 cents	(f) $27,634 93
Town School		55	23,113 34		55	23,383 40
Town Highway		20	8,404 85	8,003 67	20	1,600 73
State School		08	3,361 94		08	3,401 22
State Highway		05	2,101 21		05	2,125 76
		153	$64,297 11		153	$58,146 04
(f) $750.						
Village of Springfield, General vil.	33,855 91	45	15,235 16	34,511 61	55	18,981 36
Village Highway		20	6,771 18		20	6,902 31
		65	$22,006 34		75	$25,883 67
Totals	$86,303 45			$84,029 71		

Total tax rate in town for 1911 $1.53; for 1912 $1.53.
Total tax rate in town and village 1911 $1.98; for 1912 $2.08.

STAMFORD.

Aggregate taxes for all purposes	$2,756 39	150 cents	$4,134 58	$2,672 33	160 cents	$4,275 72

STANNARD.

General Town	$675 20	38 cents	$256 58	$669 62	71 cents	$475 44
Town School		93	627 94		50	334 81
Town Highway		55	371 36		55	368 29
State School		08	54 01		08	53 57
State Highway		05	33 76		05	33 48
County		01	6 75		01	6 69
Town Indebtedness					20	133 92
		200	$1,350 40		210	$1,406 20

STARKSBORO.

General Town	$4,207 85	91 cents	(g) $3,828 69	$4,244 75	81 cents	(g) $3,438 25
Town School		60	2,524 41		60	2,546 85
Town Highway		20	841 47		20	848 95
State School		08	336 59		08	339 58
State Highway		05	210 37		05	212 24
County		01	42 07		01	42 45
		185	$7,783 59		175	$7,428 31

(g) $400.

STOCKBRIDGE.

Aggregate taxes for all purposes	$4,037 15	150 cents	(h) $6,055 73			
General Town				$3,759 85	111 cents	(h) $4,173 44
Town School					50	1,879 92
Town Highway					25	939 96
State School					08	300 79
State Highway					05	187 99
County					01	37 60
					200	$7,519 70

(h) $300.

SCHEDULE SHOWING TAXES RAISED IN 1911 AND 1912 IN THE VARIOUS TOWNS, CITIES, VILLAGES, SCHOOL AND FIRE DISTRICTS.—Continued.

Note:—References by letter indicate amounts appropriated to secure state aid in highway work.

STOWE.

	1911			1912		
	Grand List	Rate	Amount raised	Grand List	Rate	Amount raised
General Town, including State School, State Highway and County taxes	$9,232 85	130 cents	(i) $12,002 70	$9,576 64	130 cents	(i) $12,449 63
Town School		75	6,924 64		75	7,182 48
Town Highway		20	1,846 57		20	1,915 33
(i) $500.		225	$20,773 91		225	$21,547 44
Village of Stowe	2,651 89	50	1,325 95	2,800 00	50	1,400 00
			$22,099 86			$22,947 44

Total tax rate in Town for 1911, $2.25; for 1912, $2.25.
Total tax rate in Town and Village for 1911, $2.75; for 1912, $2.75.

STRAFFORD.

General Town, including State School, State Highway and County taxes	$3,975 77	85 cents	$3,379 40	$4,002 31	85 cents	$3,401 96
Town School		70	2,783 04		70	2,801 61
Town Highway		40	(j) $1,590 31		40	(j) 1,600 92
Special Jail tax		05	198 79			
(j) $750.		200	$7,951 54		195	$7,804 49

STRATTON.

General Town, including State School, State Highway and County taxes	$1,736 09	83 cents	(k) $1,440 95	$1,757 36	50 cents	(k) $878 68
Town School		25	434 02		30	527 20
Town Highway		40	694 44		20	351 47
		148	$2,569 41		100	$1,757 35

(k) $100.

SUDBURY.

General Town, including County taxes	$3,495 33	27 cents	(l) $943 74	$3,543 93	22 cents	(l) $779 66
Town School		45	1,572 90		50	1,771 96
Town Highway		20	699 07		20	708 79
State School		08	279 63		08	283 51
State Highway		05	174 76		05	177 20
		105	$3,670 10		105	$3,721 12

(l) $200.

SUNDERLAND.

General Town, including State School, State Highway and County taxes	$3,503 93	180 cents	(m) $6,307 07	$3,472 98	105 cents	(m) $3,646 63
Town School		50	1,751 97		50	1,736 49
Town Highway		20	700 78		20	694 69
		250	$8,759 82		175	$6,077 71

(m) $100.

SCHEDULE SHOWING TAXES RAISED IN 1911 AND 1912 IN THE VARIOUS TOWNS, CITIES, VILLAGES, SCHOOL AND FIRE DISTRICTS.—Continued.

Note:—References by letter indicate amounts appropriated to secure state aid in highway work.

SUTTON.

	1911			1912		
	Grand List	Rate	Amount raised	Grand List	Rate	Amount raised
General Town	$3,387 64	96 cents	(n) $3,252 13	$3,376 38	96 cents	(o) $3,241 32
Town School		60	2,032 58		100	3,376 38
Town Highway		30	1,016 29		35	1,181 73
State School		08	271 01		08	270 11
State Highway		05	169 38		05	168 82
County		01	33 87		01	33 76
		200	$6,775 27		245	$8,272 12

(n) $400. (o) $300.

SWANTON.

General Town	$15,919 94	65 cents	$10,347 96	$15,995 54	75 cents	(a) $11,996 65
Town School	7,603 25	60	4,561 95		70	11,196 88
Town Highway	9,656 36	20	1,931 27	9,656 00	20	1,931 20
State School	15,919 94	08	1,273 59	15,995 54	08	1,279 64
State Highway		05	795 99		05	799 78
County		01	159 20		03¼	519 85
		159	$19,069 96		181¼	$27,724 00

(a) $750.

Village of Swanton, Gen. Village	6,263 58	65	4,071 32	6,339 54	60	3,803 72
Village Highway		25	1,565 89		20	1,267 91
		90	$5,637 21		80	$5,071 63
Swanton Graded School District	8,316 75	75	6,237 57	Corporation dissolved		
Fire District No. 2	1,099 90	20	219 98	1,073 84	20	214 77
Totals	$31,164 72			$33,010 40		

Total tax rate in Town for 1911, $1.59; for 1912, $1.81¼.
Total tax rate in Town, Village and Graded School District for 1911, $2.44; for 1912, $2.41¼.
Total tax rate in Town, and Fire District for 1911, $1.79; for 1912, $2.01¼.

THETFORD.

General Town, including State School, State Highway and County taxes	$5,744 92	80 cents	(p) $4,595 93	$5,750 33	100 cents	(q) $5,750 33
Town School		70	4,021 44		70	4,025 23
Town Highway		25	1,436 23		50	2,875 16
		175	$10,053 61		220	$12,650 72

(p) $200. (q) $750.

SCHEDULE SHOWING TAXES RAISED IN 1911 AND 1912 IN THE VARIOUS TOWNS, CITIES, VILLAGES, SCHOOL AND FIRE DISTRICTS.—Continued.

Note:—References by letter indicate amounts appropriated to secure state aid in highway work.

TINMOUTH.

	1911			1912		
	Grand List	Rate	Amount raised	Grand List	Rate	Amount raised
General Town, including County taxes	$2,542 22	42 cents	(r) $1,067 73	$2,601 13	52 cents	(r) $1,352 59
Town School		50	1,271 11		60	1,560 69
Town Highway		20	508 44		25	650 28
State School		08	203 38		08	208 09
State Highway		05	127 11		05	130 06
		125	$3,177 77		150	$3,901 71

(r) $200.

TOPSHAM.

General Town, including State School, State Highway and County taxes	$4,320 40	100 cents	(s) $4,320 40	$4,123 77	100 cents	$4,123 77
Town School		75	3,240 30		70	2,886 64
Town Highway		20	864 08		20	824 25
		195	$8,424 78		190	$7,835 16

(s) $750.

(11)

			TOWNSHEND.			
General Town, including County taxes	$4,265 76	100 cents	(t) $4,265 76	$4,096 76	75 cents	(u) $3,072 57
Town School		60	2,559 45		60	2,458 05
Town Highway		20	853 15		20	819 35
Special Highway (voted July 27, 1912)					10	409 67
State School		08	341 26		08	327 74
State Highway		05	213 28		05	204 83
(t) $500. (u) $750.		193	$8,232 90		178	$7,292 21
			TROY.			
General Town	$6,800 12	81 cents	(v) $5,458 10	$6,909 75	91 cents	(v) $6,287 87
Town School	4,185 28	60	2,511 17	4,195 49	75	3,146 62
Town Highway	4,185 28	20	837 05	4,195 49	20	839 09
State School	6,800 12	08	544 00	6,909 75	08	552 78
State Highway		05	340 01		05	345 48
County		01	68 00		01	69 10
(v) $400.		175	$9,758 33		200	$11,240 94
Village of North Troy, Gen. Village	2,614 84	70	1,830 39	2,714 26	70	1,899 99
Village Highway		20	522 97		20	542 86
		90	$2,353 36		90	$2,442 85
North Troy Graded School District	2,614 84	110	2,876 32	2,714 26	110	2,985 69
Totals	$14,988 01			$16,669 48		

Total tax rate in Town for 1911, $1.75; for 1912, $2.00.

Total tax rate in Town and Village and Graded School District for 1911, $2.95; for 1912, $3.05.

SCHEDULE SHOWING TAXES RAISED IN 1911 AND 1912 IN THE VARIOUS TOWNS, CITIES, VILLAGES, SCHOOL AND FIRE DISTRICTS.—Continued.

Note:—References by letter indicate amounts appropriated to secure state aid in highway work.

TUNBRIDGE.

	1911			1912		
	Grand List	Rate	Amount raised	Grand List	Rate	Amount raised
General Town, including State School, State Highway and County Taxes	$5,172 82	65 cents	$3,362 33	$5,283 13	85 cents	$4,490 66
Town School		60	3,103 69		60	3,169 88
Town Highway		35	1,810 48		35	1,849 09
		160	$8,276 50		180	$9,509 63

UNDERHILL.

General Town	$5,573 96	51 cents	$2,842 72	$5,603 78	46 cents	$2,577 73
Town School	4,557 48	60	2,734 49	4,570 73	65	2,970 97
Town Highway	5,573 96	25	1,393 49	5,603 78	25	1,400 94
Special Highway (to secure State aid)		05	278 70		10	560 38
State School		08	445 91		08	448 30
State Highway		05	278 70		05	280 19
County		01	55 73		01	56 04
		155	$8,029 74		160	$8,294 55
Underhill Graded School District	1,016 48	70	711 53	1,033 05	75	774 78
			$8,741 27			$9,069 33

Total tax rate in Town for 1911 $1.55; for 1912 $1.60.
Total tax rate in Town and Graded School District for 1911 $2.25; 1912 $2.35.

VERGENNES.

General City, including State School, State Highway and County taxes	$9,101 87	75 cents	(w) $6,826 40	$8,980 22	90 cents	$8,082 20
City School	nil		(x) nil	nil		(x) nil
City Highway		20	1,820 37		20	1,796 04
		95	$8,646 77		110	$9,878 24
(w) $750.						
Vergennes Graded School District	9,101 87	75	6,826 40	8,980 22	70	6,286 15
			$15,473 17			$16,164 39

Total tax rate in City for 1911 $.95; for 1912 $1.10.
Total tax rate in City and Graded School District 1911 $1.70; 1912 $1.80.

(x) Vergennes Graded School District includes entire City.

VERNON.

General Town, including County taxes	$3,640 36	52 cents	(y) $1,892 98	$3,575 80	37 cents	$1,323 04
Town School		60	2,184 22		50	1,787 90
Town Highway		25	910 09		25	893 95
State School		08	291 23		08	286 06
State Highway		05	182 02		05	178 79
		150	$5,460 54		125	$4,469 74

(y) $400.

SCHEDULE SHOWING TAXES RAISED IN 1911 AND 1912 IN THE VARIOUS TOWNS, CITIES, VILLAGES, SCHOOL AND FIRE DISTRICTS.—Continued.

Note:—References by letter indicate amounts appropriated to secure state aid in highway work.

VERSHIRE.

	1911			1912		
	Grand List	Rate	Amount raised	Grand List	Rate	Amount raised
General Town, including State School, State Highway and County Taxes	$2,037 99	120 cents	(z) $2,445 58	$2,019 48	120 cents	(z) $2,423 37
Town School		70	1,426 59		70	1,413 63
Town Highway		30	611 39		30	605 84
		220	$4,483 56		220	$4,442 84

(z) $100.

VICTORY.

General Town, including County taxes	$1,500 67	57 cents	$855 38	$1,331 87	57 cents	$759 16
Town School		50	750 33		50	665 93
Town Highway		30	450 20		30	399 56
State School		08	120 05		08	106 54
State Highway		05	75 03		05	66 59
		150	$2,250 99		150	$1,997 78

WAITSFIELD.

General Town, including County taxes	$4,838 60	77 cents	$3,725 72	$4,875 14	67 cents	$3,266 35
Town School		50	2,419 30		60	2,925 08
Town Highway		20	967 72		20	975 03
Special Highway (to secure State aid)		05	241 93		05	243 76
State School		08	387 09		08	390 01
State Highway		05	241 93		05	243 75
		165	$7,983 69		165	$8,043 98

WALDEN.

General Town, including State School, State Highway and County taxes	$3,308 35	145 cents	$4,797 11	$3,373 89	178 cents	(a) $6,005 52
Town School		55	1,819 59		55	1,855 64
Town Highway		50	1,654 17		32	1,079 64
		250	$8,270 87		265	$8,940 80

(a) $200.

SCHEDULE SHOWING TAXES RAISED IN 1911 AND 1912 IN THE VARIOUS TOWNS, CITIES, VILLAGES, SCHOOL AND FIRE DISTRICTS.—Continued.

Note:—References by letter indicate amounts appropriated to secure state aid in highway work.

WALLINGFORD.

	1911			1912		
	Grand List	Rate	Amount raised	Grand List	Rate	Amount raised
General Town	$11,285 23	19 cents	$2,144 19	$11,154 33	10 cents	(b) $1,115 43
Town School		55	6,206 88		50	5,577 16
Town Highway		20	2,257 05		20	2,230 87
Special Highway (to secure State aid)		07	789 97			
State School		08	902 82		08	892 35
State Highway		05	564 26		05	557 71
County		00¼	28 21		00¼	27 89
Library, Poor, Interest, Indebtedness, etc.		27¾	3,131 65		41¾	4,656 93
(b) $750.		142	$16,025 03		135	$15,058 34
Fire District No. 1	4,777 31	35	1,672 06	4,759 07	28	1,189 77
			$17,697 09			$16,248 11

Total tax rate in Town for 1911 $1.42; for 1912 $1.35.
Total tax rate in Town and Fire District No. 1, 1911 $1.77; 1912 $1.63.

WALTHAM.

Aggregate taxes for all purposes	$1,538 21	100 cents	(c) $1,538 21	$1,575 75	100 cents	(d) $1,575 75

(c) $150. (d) $200.

WARDSBORO.

General Town, including State School, State Highway and County taxes	$2,245 54	150 cents	(e) $3,368 31	$2,082 28	150 cents	$3,123 42
Town School		50	1,122 77		50	1,041 14
Town Highway		50	1,122 77		50	1,041 14
For Winter Roads		10	224 55		10	208 22
		260	$5,838 40		260	$5,413 92

(e) $200.

WARREN.

General Town, including State School, State Highway and County taxes	$3,720 70	110 cents	(f) $4,092 77	$3,680 75	80 cents	(g) $2,944 60
Town School		60	2,232 42		70	2,576 53
Town Highway		30	1,116 21		30	1,104 22
		200	$7,441 40		180	$6,625 35

(f) $700. (g) $300.

WASHINGTON.

General Town, including State School, State Highway and County taxes	$3,770 01	100 cents	$3,770 01	$3,782 45	100 cents	$3,782 45
Town School		75	2,827 51		60	2,269 47
Town Highway		25	942 50		25	945 61
Special Highway (to secure State aid)		10	377 00		10	378 25
Sidewalk Tax					05	189 12
		210	$7,917 02		200	$7,564 90

SCHEDULE SHOWING TAXES RAISED IN 1911 AND 1912 IN THE VARIOUS TOWNS, CITIES, VILLAGES, SCHOOL AND FIRE DISTRICTS.—Continued.

Note:—References by letter indicate amounts appropriated to secure state aid in highway work.

WATERBURY.

	1911			1912		
	Grand List	Rate	Amount raised	Grand List	Rate	Amount raised
General Town	$14,910 19	55 cents	(h) $8,200 60	$15,031 96	46 cents	(h) $6,914 70
Town School		70	10,437 13		70	10,522 37
Town Highway		22	3,280 24		30	4,509 59
State School		08	1,192 82		08	1,202 56
State Highway		05	745 51		05	751 60
County					01	150 32
		160	$23,856 30		160	$24,051 14
(h) $300.						
Village of Waterbury, Gen. Village	8,446 67	50	4,223 34	8,773 24	50	4,386 62
Vil. Highway					16	1,403 72
			$4,223 34		66	$5,790 34

Totals $28,079 64. $29,841 48.

Total tax rate in Town for 1911 $1.60; for 1912 $1.60.
Total tax rate in Town and Village for 1911 $2.10; 1912 $1.96.

WATERFORD.

General Town	$4,827 94	35 cents	(i) $1,689 78	$4,751 87	36 cents	(i) $1,410 67
Town School		50	2,413 97		65	3,088 72
Town Highway		25	1,206 98		25	1,187 96
State School		08	386 23		08	380 15
State Highway		05	241 40		05	237 59
County		02	96 56		01	47 52
		125	$6,034 92		140	$6,352 61

(i) $300.

WATERVILLE.

Aggregate taxes for all purposes	$2,263 69	165 cents	(j) $3,734 09	$2,178 93	175 cents	(k) $3,813 13

(j) $200. (k) $100.

WEATHERSFIELD.

General Town, including County taxes	$5,988 96	62 cents	(l) $3,713 16	$5,965 77	97 cents	(l) $5,786 80
Town School		70	4,192 27		60	3,579 46
Town Highway		30	1,796 69		30	1,789 73
State School		08	479 11		08	477 26
State Highway		05	299 45		05	298 29
		175	$10,480 68		200	$11,931 54

(l) $750.

SCHEDULE SHOWING TAXES RAISED IN 1911 AND 1912 IN THE VARIOUS TOWNS, CITIES, VILLAGES, SCHOOL AND FIRE DISTRICTS.—Continued.

Note:—References by letter indicate amounts appropriated to secure state aid in highway work.

WELLS.

	1911			1912		
	Grand List	Rate	Amount raised	Grand List	Rate	Amount raised
General Town, including State School, State Highway and County taxes	$3,767 71	75 cents	(m) $2,825 78	$3,762 32	75 cents	$2,821 74
Town School		50	1,883 85		55	2,069 27
Town Highway		20	753 54		20	752 46
		145	$5,463 17		150	$5,643 47

(m) $300.

WEST FAIRLEE.

General Town, including State School, State Highway and County Taxes	$1,899 03	105 cents	$1,993 98	$1,776 70	113 cents	$2,007 67
Town School		70	1,329 32		70	1,243 69
Town Highway		25	474 76		25	444 18
Special Highway (to secure State aid)		06	113 94		06	106 60
		206	$3,912 00		214	$3,802 14

WESTFIELD.

General Town	$2,324 64	76 cents	$1,766 73	$2,287 25	86 cents	(n) $1,967 03
Town School		70	1,627 25		90	2,058 52
Town Highway		40	929 86		35	800 53
State School		08	185 97		08	182 98
State Highway		05	116 32		05	114 36
County		01	23 25		01	22 87
		200	$4,649 28		225	$5,146 29

(n) $200.

WESTFORD.

General Town, including State School, State Highway and County taxes	$4,780 06	65 cents	(o) $3,107 04	$4,798 58	70 cents	$3,359 00
Town School		55	2,629 03		60	2,879 15
Town Highway		20	956 01		20	959 71
Special Highway (to secure State aid)					10	479 86
		140	$6,692 08		160	$7,677 72

(o) $500.

WEST HAVEN.

Aggregate taxes for all purposes	$3,748 57	70 cents	(p) $2,624 00	$4,095 95	100 cents	(q) $4,095 95

(p) $300. (q) $150.

SCHEDULE SHOWING TAXES RAISED IN 1911 AND 1912 IN THE VARIOUS TOWNS, CITIES, VILLAGES, SCHOOL AND FIRE DISTRICTS.—Continued.

Note:—References by letter indicate amounts appropriated to secure state aid in highway work.

WESTMINSTER.

	1911			1912		
	Grand List	Rate	Amount raised	Grand List	Rate	Amount raised
General Town, including County taxes	$8,365 49	100 cents	$8,365 49	$8,258 83	101 cents	$8,341 42
Town School		70	5,855 84		70	5,781 18
Town Highway		25	2,091 37		25	2,064 71
State School		08	669 24		08	660 71
State Highway		05	418 27		05	412 94
		208	$17,400 21		209	$17,260 96
Village of Westminster	2,152 46	15	322 87	2,202 53	15	330 38
			$17,723 08			$17,591 34

Total tax rate in town for 1911 $2.08; for 1912 $2.09.
Total tax rate in town and village for 1911 $2.23; 1912 $2.24.

WESTMORE.

General Town, including State School, State Highway and County taxes	$1,783 50	100 cents	$1,783 50	$1,654 66	100 cents	$1,654 66
Town School		50	891 75		50	827 33
Town Highway		50	891 75		50	827 33
Special Highway (to secure State aid)		10	178 35		15	248 20
		210	$3,745 35		215	$3,557 51

WESTON.

General Town, including State School, State Highway and County taxes	$3,228 88	98 cents	$3,164 30	$3,310 16	100 cents	$3,310 16
Town School		65	2,098 77		65	2,151 60
Town Highway		30	968 67		30	993 05
Special Highway (to secure State aid)		10	322 89		10	331 02
		203	$6,554 63		205	$6,785 83

WEST RUTLAND.

General Town, including County taxes	$18,006 98	65 cents	$11,704 54	$18,032 26	80 cents	$14,425 80
Town School		60	10,804 18		60	10,819 35
Town Highway		20	3,601 40		20	3,606 45
State School		08	1,440 56		08	1,442 58
State Highway		05	900 35		05	901 61
Library		02	360 13		02	360 64
		160	$28,811 16		175	$31,556 43
Fire District No. 1	9,005 22	05	450 26	8,883 96	05	444 20
			$29,261 42			$32,000 63

Total tax rate in Town for 1911 $1.60; for 1912 $1.75.
Total tax rate in Town and Fire District 1911 $1.65; 1912 $1.80.

SCHEDULE SHOWING TAXES RAISED IN 1911 AND 1912 IN THE VARIOUS TOWNS, CITIES, VILLAGES, SCHOOL AND FIRE DISTRICTS.—Continued.

Note:—References by letter indicate amounts appropriated to secure state aid in highway work.

WEST WINDSOR.

	1911			1912		
	Grand List	Rate	Amount raised	Grand List	Rate	Amount raised
General Town, including State School, State Highway and County taxes	$2,884 72	90 cents	$2,596 25	$2,814 04	100 cents	$2,814 04
Town School		70	2,019 30		70	1,969 82
Town Highway		40	1,153 89		25	703 51
Special School Tax		25	721 18			
		225	$6,490 62		195	$5,487 37

WEYBRIDGE.

Aggregate taxes for all purposes	$3,940 64	150 cents	(r) $5,910 96	$3,937 27	150 cents	(r) $5,905 90

(r) $200.

WHEELOCK.

General Town, including County taxes on Personal Property and Polls	$2,676 20	100 cents	$2,676 20	$2,634 48	89 cents	$2,344 68
Town School		75	2,007 15		65	1,712 41
Town Highway		35	936 67		20	526 89
Special Highway (to secure State aid)		12	321 14		16	421 52
State School	530 84	08	(s) 42 46	498 48	08	(s) 39 87
State Highway	530 84	05	(s) 26 54	498 48	05	(s) 24 92
		235	$6,010 16		203	$5,070 28

(s) Real Estate exempted by charter from state and county taxes.

			WHITING.			
General Town, including State School, State Highway and County Taxes	$2,243 55	70 cents	(a) $1,570 48	$2,333 95	75 cents	(b) $1,750 46
Town School		20	448 71		20	466 79
Town Highway		20	448 71		20	466 79
		110	$2,467 90		115	$2,684 04

(a) $400. (b) $200.

			WHITINGHAM.			
General Town, including State School, State Highway and County taxes	$3,956 85	95 cents	(t) $3,759 01	$4,015 21	80 cents	(t) $3,212 17
Town School		70	2,769 79		80	3,212 17
Town Highway		35	1,384 90		40	1,606 08
		200	$7,913 70		200	$8,030 42
(t) $500.						
Village of Jacksonville	nil	nil	nil	870 72	nil	nil

			WILLIAMSTOWN.			
General Town, including State School, State Highway and County taxes	$8,738 59	100 cents	$8,738 59	$8,778 50	113 cents	$9,919 70
Town School		75	6,553 94		70	6,144 95
Town Highway		25	2,184 65		20	1,755 70
		200	$17,477 18		203	$17,820 35
Williamstown Fire District No. 1	3,622 13	10	362 21	3,464 20	nil	nil
			$17,839 39			$17,820 35

Total tax rate in town for 1911 $2.00; for 1912 $2.03.
Total tax rate in Town and Fire District for 1911 $2.10; for 1912 $2.03.

SCHEDULE SHOWING TAXES RAISED IN 1911 AND 1912 IN THE VARIOUS TOWNS, CITIES, VILLAGES, SCHOOL AND FIRE DISTRICTS.—Continued.

Note:—References by letter indicate amounts appropriated to secure state aid in highway work.

WILLISTON.

	1911			1912		
	Grand List	Rate	Amount raised	Grand List	Rate	Amount raised
General Town, including State School, State Highway and County taxes	$8,002 01	45 cents	(u) $3,600 90	$7,730 82	45 cents	(v) $3,478 87
Town School		50	4,001 01		50	3,865 41
Town Highway		20	1,600 40		20	1,546 16
		115	$9,202 31		115	$8,890 44

(u) $400. (v) $500.

WILMINGTON.

General Town, including State School, State Highway and County taxes	$7,076 61	85 cents	(w) $6,015 12	$7,069 21	80 cents	(w) $5,655 37
Town School		75	5,307 46		80	5,655 37
Town Highway		20	1,415 32		20	1,413 84
		180	$12,737 90		180	$12,724 58
(w) $500.						
Village of Wilmington	2,689 84	40	1,078 94	2,708 40	30	812 52
			$13,816 84			$13,537 10

Total tax rate in Town for 1911 $1.80; for 1912 $1.80.
Total tax rate in Town and Village 1911 $2.20; 1912 $2.10.

(12)

WINDHAM.

General Town, including State School, State Highway and County taxes	$1,740 78	120 cents	(x) $2,088 93	$1,794 70	100 cents	(x) $1,794 70
Town School		60	1,044 46		70	1,256 29
Town Highway		30	522 23		30	538 41
		210	$3,655 62		200	$3,589 40

(x) $150.

WINDSOR.

General Town, including State School, State Highway and County taxes	$13,088 98	75 cents	(b) $9,816 73	$12,879 15	75 cents	(c) $9,659 37
Town School	13,088 98	65	8,507 84	12,879 15	65	8,371 44
Town Highway	3,372 76	20	674 55	3,228 91	20	645 78
		160	$18,999 12		160	$18,676 59

(b) $500. (c) $250.

Village of Windsor, Gen. Village	9,716 22	50	4,858 11	9,650 24	50	4,825 12
Vil. Highway		20	1,943 24		20	1,930 05
		70	$6,801 35		70	$6,755 17

Totals $25,800 47. $25,431 76.

Total tax rate in Town for 1911 $1.60; for 1912 $1.60.
Total tax rate in Town and Village 1911 $2.10; 1912 $2.10.

SCHEDULE SHOWING TAXES RAISED IN 1911 AND 1912 IN THE VARIOUS TOWNS, CITIES, VILLAGES, SCHOOL AND FIRE DISTRICTS.—Continued.

Note:—References by letter indicate amounts appropriated to secure state aid in highway work.

WINHALL.

	1911			1912		
	Grand List	Rate	Amount raised	Grand List	Rate	Amount raised
General Town	$2,489 97	30 cents	$746 99	$2,459 83	24 cents	$590 36
Town School		50	1,244 99		50	1,229 91
Town Highway		30	746 99		30	737 95
State School		08	199 20		08	196 79
State Highway		05	124 50		05	122 99
County		03	74 70		03	73 79
Support of Poor		24	597 59		30	737 95
		150	$3,734 96		150	$3,689 74

WOLCOTT.

General Town, including State School, State Highway and County taxes	$4,330 95	75 cents	$3,248 22	$4,313 00	75 cents	$3,234 75
Town School		80	3,464 76		65	2,803 45
Town Highway		45	1,948 93		45	(y) 1,940 85
Cemeteries					03	129 39
		200	$8,661 91		188	$8,108 44

(y) $200.

WOODBURY.

General Town	$3,196 06	159 cents	(z) $5,081 74	$3,223 09	125 cents	$4,028 86
Town School		100	3,196 06		87	2,804 09
Town Highway		50	1,598 03		50	1,611 54
Special Highway (to secure State aid)					07	225 61
State School		08	255 68		08	257 85
State Highway		05	159 80		05	161 15
County		01	31 96		01	32 23
		323	$10,323 27		283	$9,121 33

(z) $300.

WOODFORD.

General Town, including State School, State Highway and County Taxes	$1,762 96	160 cents	$2,820 73	$1,750 66	160 cents	$2,801 06
Town School		50	881 48		50	875 33
Town Highway		50	(a) 881 48		50	(a) 875 33
		260	$4,583 69		260	$4,551 72

(a) $300.

SCHEDULE SHOWING TAXES RAISED IN 1911 AND 1912 IN THE VARIOUS TOWNS, CITIES, VILLAGES, SCHOOL AND FIRE DISTRICTS.—Continued.

Note:—References by letter indicate amounts appropriated to secure state aid in highway work.

WOODSTOCK.

	1911			1912		
	Grand List	Rate	Amount raised	Grand List	Rate	Amount raised
General Town, including State School, State Highway and County taxes	$32,822 39	65 cents	(b) $21,334 55	$32,532 49	65 cents	(b) $21,146 12
Town School		40	13,128 95		40	13,012 99
Town Highway		20	6,564 48		20	6,506 50
		125	$41,027 98		125	$40,665 61
(b) $750.						
Village of Woodstock	23,399 54	50	11,699 77	23,399 54	50	11,699 77
			$52,727 75			$52,365 38

Total tax rate in Town for 1911 $1.25; for 1912 $1.25.
Total tax rate in Town and Village 1911 $1.75; 1912 $1.75.

WORCESTER.

General Town	$2,737 50	76 cents	(c) $2,080 50	$2,666 93	66 cents	(c) $1,760 17
Town School		65	1,779 38		75	2,000 20
Town Highway		20	547 50		20	533 39
State School		08	219 00		08	213 35
State Highway		05	136 88		05	133 35
County		01	27 38		01	26 67
		175	$4,790 64		175	$4,667 13

(c) $300

1900—1912

Comparative Statement

GRAND LIST

	Valuation of Real Estate	Total deductions for debts owing	Net Valuation of Personal Property	1% of valuation of real and personal property	Valuation of Taxable Polls	Grand List
1900	$118,547,454 00	$27,177,289 00	$40,881,676 00		$174,056 00	$1,768,347 00
1902	120,448,185 00	27,255,281 00	41,936,454 00		178,688 00	1,802,543 00
1904	126,064,526 00	29,119,931 00	41,525,354 00		178,216 00	1,854,114 00
1906	128,998,848 00	30,924,653 00	42,953,812 00		182,120 00	1,901,647 00
1908	140,581,947 00	31,772,544 00	43,369,964 00		183,500 00	2,023,019 11
1910	143,386,564 00	32,734,945 20	45,106,982 00		185,470 00	2,070,405 46
1911	155,996,976 16	34,680,746 66	46,046,602 02	$2,020,435 72	187,236 00	2,207,671 72
1912	157,227,015 31	32,994,415 25	45,113,472 27	2,023,404 81	191,074 00	2,214,478 81

SCHEDULE SHOWING AVERAGE RATE AT WHICH ALL TAXES EXCLUSIVE OF INCORPORATED VILLAGE, FIRE OR LIGHTING DISTRICT TAXES WERE ASSESSED DURING THE BIENNIAL TERM.

1911

Aggregate Grand List for all Towns in State	$2,206,572 89
Aggregate amount raised exclusive of general village, fire and lighting district taxes	3,659,431 44

Average rate 166 cents per dollar of Grand List

Average rate $16.58 per $1,000.

1912

Aggregate Grand List for all Towns in State	$2,214,478 81
Aggregate amount raised exclusive of general village, fire and lighting district taxes	3,741,661 23

Average rate 169 cents per dollar of Grand List

Average rate $16.90 per $1,000.

SCHEDULE SHOWING AVERAGE RATE FOR ALL PURPOSES IN 174 TOWNS CONTAINING NO INCORPORATED VILLAGES, GRADED SCHOOL, FIRE OR LIGHTING DISTRICTS.

1911

Aggregate Grand List	$ 728,309 22
Aggregate amount raised	1,182,225 64

Average rate 162 cents per dollar of Grand List

Average rate $16.23 per $1,000.

1912

Aggregate Grand List	$ 727,557 69
Aggregate amount raised	1,203,547 52

Average rate 165 cents per dollar of Grand List

Average rate $16.54 per $1,000

SCHEDULE SHOWING AVERAGE RATE FOR ALL PURPOSES IN 66 TOWNS CONTAINING ONE OR MORE INCORPORATED VILLAGES, GRADED SCHOOL, FIRE OR LIGHTING DISTRICTS.

1911

Aggregate Grand List	$1,046,439 11
Aggregate amount raised for all purposes including villages, graded school, fire and lighting districts	1,955,428 59

Average rate 187 cents per dollar of Grand List

Average rate $18.69 per $1,000.

1912

Aggregate Grand List	$1,047,860 87
Aggregate amount raised for all purposes including villages, graded school, fire and lighting districts	2,008,804 13

Average rate 192 cents per dollar of Grand List

Average rate $19.17 per $1,000.

SCHEDULE SHOWING AVERAGE RATE OF TAXATION FOR ALL PURPOSES IN SIX CITIES.

1911

Aggregate Grand List	$431,824 56
Aggregate amount raised	789,358 27

Average rate 183 cents per dollar of Grand List

Average rate $18.27 per $1,000.

1912

Aggregate Grand List	$439,060 25
Aggregate amount raised	807,070 70

Average rate 184 cents per dollar of Grand List

Average rate $18.38 per $1,000.

SCHEDULE SHOWING AVERAGE RATE FOR ALL PURPOSES IN ALL TOWNS AND CITIES, INCLUDING INCORPORATED VILLAGES, SCHOOL, FIRE AND LIGHTING DISTRICTS.

1911

Aggregate Grand List in 174 Towns containing no incorporated villages, graded school, fire or lighting districts	$ 728,309 22
Aggregate Grand List in 66 Towns containing one or more incorporated villages, graded school, fire and lighting districts	1,046,439 11
Aggregate Grand List in six Cities	431,824 56
Total	$2,206,572 89

Aggregate amount raised in aforesaid 174 Towns	$1,182,225 64
Aggregate amount raised in aforesaid sixty-six Towns	1,955,428 59
Aggregate amount raised in aforesaid six Cities	789,358 27
Total	$3,927,012 50

Average rate 178 cents per dollar of Grand List

Average rate $17.79 per $1,000.

SCHEDULE SHOWING AVERAGE RATE FOR ALL PURPOSES IN ALL TOWNS AND CITIES, INCLUDING INCORPORATED VILLAGES, SCHOOL, FIRE AND LIGHTING DISTRICTS.

1912

Aggregate Grand List in 174 Towns containing no incorporated villages, graded school, fire or lighting districts	$ 727,557 69
Aggregate Grand List in 66 Towns containing one or more incorporated villages, graded school, fire and lighting districts	1,047,860 87
Aggregate Grand List in six Cities	439,060 25
Total	$2,214,478 11

Aggregate amount raised in aforesaid 174 Towns	$1,203,547 52
Aggregate amount raised in aforesaid 66 Towns	2,008,804 13
Aggregate amount raised in aforesaid six Cities	807,070 70
Total	$2,214,478 11

Average rate 181 cents per dollar of Grand List

Average rate $18.15 per $1,000.

SCHEDULE SHOWING AVERAGE RATE OF SCHOOL TAXES IN TOWN SCHOOL DISTRICTS AND CITIES; IN ALL GRADED SCHOOL DISTRICTS, AND IN INCORPORATED VILLAGES VOTING A SCHOOL TAX.

1911

Aggregate Grand List in 227 Town School Districts whereon taxes are assessed	$1,384,651 50
Aggregate Grand List in six Cities whereon School taxes are assessed	431,824 56
Aggregate Grand List in Graded School Districts whereon taxes are assessed	290,622 18
Aggregate Grand List in Incorporated Villages whereon School taxes are assessed	25,937 89
Total	$2,133,036 13

Aggregate amount raised in 227 Town School Districts	$803,218 53
Aggregate amount raised in six Cities	227,523 14
Aggregate amount raised in Graded School Districts	224,152 21
Aggregate amount raised in Incorporated Villages	16,859 63
Total	$1,271,753 51

Average rate 59.62 cents per dollar of Grand List

Average rate $5.96 per $1,000.

Towns not included in the foregoing average:—

Barnet	Ira	Stockbridge
Brigewater	Londonderry	Vershire
Danby	Middlesex	Waltham
Elmore	Monkton	Waterville
Ferrisburg	St. George	West Haven
Hancock	South Hero	Weybridge
	Stamford	

Note:—The reports from the last named towns failed to show the amount raised therein for school purposes, it having been included in the amount raised for all purposes or in the general town tax.

SCHEDULE SHOWING AVERAGE RATE OF SCHOOL TAXES IN TOWN SCHOOL DISTRICTS AND CITIES; IN ALL GRADED SCHOOL DISTRICTS AND IN INCORPORATED VILLAGES VOTING A SCHOOL TAX.

1912

Aggregate Grand List in 229 Town School Districts whereon School taxes are assessed	$1,430,872 85
Aggregate Grand List in six Cities whereon School taxes are assessed	439,060 25
Aggregate Grand List in Graded School Districts whereon School taxes are assessed	284,361 46
Aggregate Grand List in Incorporated Villages whereon School taxes are assessed	23,236 59
Total	$2,177,531 15

Aggregate amount raised in 229 Town School Districts	$ 874,240 54
Aggregate amount raised in six Cities	235,541 25
Aggregate amount raised in Graded School Districts	219,683 50
Aggregate amount raised in Incorporated Villages	14,196 08
Total	$1,343,661 37

Average rate 61.7 cents per dollar of Grand List

Average rate $6.17 per $1,000.

Towns not included in the foregoing average:—

Ferrisburg	St. George	Waltham
Isle La Motte	Sharon	Waterville
Monkton	Stamford	West Haven
Newfane		Weybridge

Note:—The reports from the last named towns failed to show the amount raised therein for school purposes, it having been included in the amount raised for all purposes or in the general town tax.

SCHEDULE SHOWING AVERAGE RATE OF TAXES IN TOWN SCHOOL DISTRICTS.

Note:—This schedule does not include any taxes assessed in Graded School Districts, nor in Incorporated Villages voting a School tax.

1911.

Aggregate Grand List in 227 Town School Districts whereon School taxes are assessed	$1,384,651 50
Aggregate amount raised thereon	803,218 53

Average rate 58 cents per dollar of Grand List

Average rate $5.80 per $1,000.

Towns not included in foregoing average:—

Barnet	Ira	Stockbridge
Bridgewater	Londonderry	Vershire
Danby	Middlesex	Waltham
Elmore	Monkton	Waterville
Ferrisburg	St. George	West Haven
Hancock	South Hero	Weybridge
	Stamford	

Note:—The reports from the last named towns failed to show the amount raised therein for school purposes, it having been included in the amount raised for all purposes or in the general town tax.

SCHEDULE SHOWING AVERAGE RATE OF TAXES IN TOWN SCHOOL DISTRICTS.

Note:—This schedule does not include any taxes assessed in Graded School Districts, nor in Incorporated Villages voting a School tax.

1912

Aggregate Grand List in 229 Town School Districts whereon School taxes are assessed	$1,430,872 85
Aggregate amount raised thereon	874,240 54

Average rate 61.1 cents per dollar of Grand List

Average rate $6.11 per $1,000.

Towns not included in the foregoing average:—

Ferrisburg	St. George	Waltham
Isle La Motte	Sharon	Waterville
Monkton	Stamford	West Haven
Newfane		Weybridge

Note:—The reports from the last named towns failed to show the amount raised therein for school purposes, it having been included in the amount raised for all purposes or in the general town tax.

SCHEDULE SHOWING AVERAGE RATE OF SCHOOL TAXES IN SIX CITIES.

1911

Aggregate Grand List in six Cities whereon school taxes are assessed	$431,824 56
Aggregate amount raised thereon	227,523 14

Average rate 52.69 cents per dollar of Grand List

Average rate $5.27 per $1,000.

1912

Aggregate Grand List in six Cities whereon School taxes are assessed	$439,060 25
Aggregate amount raised thereon	235,541 25

Average rate 53.65 cents per dollar of Grand List

Average rate $5.37 per $1,000.

SCHEDULE SHOWING AVERAGE RATE DURING BIENNIAL PERIOD OF SCHOOL TAXES IN GRADED SCHOOL DISTRICTS, AND INCORPORATED VILLAGES VOTING A SCHOOL TAX.

1911

Aggregate Grand List in Graded School Districts	$290,622 18
Aggregate Grand List in Incorporated Villages whereon school taxes are assessed	$25,937 89
Total	$316,560 07
Aggregate amount raised in Graded School Districts	$224,152 21
Aggregate amount raised in Incorporated Villages for school purposes	16,859 63
Total	$241,011 84

Average rate 76.13 cents per dollar of Grand List

Average rate $7.61 per $1,000.

1912

Aggregate Grand List in Graded School Districts	$284,361 46
Aggregate Grand List in Incorporated Villages whereon school taxes are assessed	23,236 59
Total	$307,598 05
Aggregate amount raised in Graded School Districts	$219,683 50
Aggregate amount raised in Incorporated Villages for school purposes	14,196 08
Total	$233,879 58

Average rate 76 cents per dollar of Grand List

Average rate $7.60 per $1,000.

SCHEDULE SHOWING AVERAGE RATE OF HIGHWAY TAXES IN CITIES AND TOWNS INCLUDING VILLAGES.

1911

Aggregate Grand List in six Cities whereon Highway taxes are assessed	$431,824 56
Aggregate Grand List in 223 Towns exclusive of Villages whereon Highway taxes are assessed	1,454,434 41
Aggregate Grand List in Villages where Highway taxes are assessed	246,777 16
Total	$2,133,036 13

Aggregate Highway taxes assessed in six Cities	89,092 18
Aggregate Highway taxes assessed in 223 Towns	378,152 45
Aggregate Highway taxes assessed in Villages	56,373 96
Total	$523,618 59

Average rate 24.5 cents per dollar of Grand List

Average rate $2.45 per $1,000.

Towns not included in the foregoing average:—

Barnet	Middlesex	Stockbridge
Bridgewater	Monkton	Vershire
Danby	St. George	Waltham
Elmore	South Hero	Waterville
Ferrisburg	Stamford	West Haven
Ira		Weybridge

Note:—The reports from the last named towns failed to show the amount raised therein for school purposes, it having been included in the amount raised for all purposes or in the general town tax.

SCHEDULE SHOWING AVERAGE RATE OF HIGHWAY TAXES IN CITIES AND TOWNS INCLUDING VILLAGES.

1912

Aggregate Grand List in six Cities whereon Highway taxes are assessed	$ 439,060 25
Aggregate Grand List in 227 Towns exclusive of Villages whereon Highway taxes are assessed	1,468,417 18
Aggregate Grand List in Villages whereon Highway taxes are assessed	250,973 27
Total	$2,158,450 70
Aggregate Highway taxes assessed in six Cities	90,341 98
Aggregate Highway taxes assessed in 227 Towns	373,695 48
Aggregate Highway taxes assessed in Villages	56,407 06
Total	$ 520,444 52

Average rate 24.1 cents per dollar of Grand List

Average rate $2.41 per $1,000.

Towns not included in the foregoing average:—

Brandon	Monkton	Stamford
Ferrisburg	Newfane	Waltham
Isle La Motte	St. George	Waterville
Jericho	Sharon	Weybridge

Note:—The reports from the last named towns failed to show the amount raised therein for school purposes, it having been included in the amount raised for all purposes or in the general town tax.

SCHEDULE SHOWING AVERAGE RATE OF TAXATION IN INCORPORATED VILLAGES.

1911

Aggregate Grand List	$550,890 51
Aggregate taxes assessed therein for general village purposes	247,694 87

Average rate 44.96 cents per dollar of Grand List

Average rate $4.50 per $1,000.

1912

Aggregate Grand List	$563,849 57
Aggregate taxes assessed therein for general village purposes	259,806 67

Average rate 46 cents per dollar of Grand List

Average rate $4.61 per $1,000.

SCHEDULE SHOWING AVERAGE RATE OF TAXATION IN FIRE AND LIGHTING DISTRICTS.

1911

Aggregate Grand List	$77,640 66
Aggregate taxes assessed therein for general village purposes	19,886 19

Average rate 25.6 cents per dollar of Grand List

Average rate $2.56 per $1,000.

1912

Aggregate Grand List	$73,495 75
Aggregate taxes assessed therein for general village purposes	17,954 45

Average rate 24.4 cents per dollar of Grand List

Average rate $2.44 per $1,000.

SCHEDULE SHOWING STATE SCHOOL AND STATE HIGHWAY TAXES
YEAR ENDED JUNE 30 1910; THE SEVERAL AMOUNTS RECEIVED
BY TOWNS INCIDENT TO SUCH APPORTIONMENT; THE NET GAIN
SINGLE PAYMENT THAT WOULD ADJUST ANY BALANCE DUE TO OR

	STATE SCHOOL				
ADDISON COUNTY	Paid	Apportionment	$45,000 Reserve	Total Am't Received	Gain
Addison	$497 59	$394 42		$394 42	
Bridport	550 09	443 72		443 72	
Bristol	985 95	591 63	294 27	885 90	
Cornwall	434 10	295 81		295 81	
Ferrisburg	861 70	690 23		690 23	
Goshen	59 81	147 91	53 26	201 17	141 36
Granville	140 74	295 81	93 25	389 06	248 32
Hancock	123 67	98 60		98 60	
Leicester	186 12	147 91		147 91	
Lincoln	352 37	394 42		394 42	42 05
Middlebury	1,753 68	838 13	4 54	842 67	
Monkton	352 09	394 42		394 42	42 33
New Haven	657 80	443 72	7 48	451 20	
Orwell	686 44	493 02	14 39	507 41	
Panton	223 51	246 51		246 51	23 00
Ripton	190 52	295 81	70 82	366 63	176 11
Salisbury	386 59	345 11	3 55	348 66	
Shoreham	595 86	542 32		542 32	
Starksboro	330 38	493 02	105 39	598 41	268 03
Vergennes	662 85	295 81	64 28	360 09	
Waltham	117 36	98 60	26 58	125 18	7 82
Weybridge	268 30	147 91		147 91	
Whiting	180 38	197 21		197 21	16 83

PAID INTO THE STATE TREASURY BY TOWNS DURING THE FISCAL
BY TOWNS IN THE APPORTIONMENT THEREOF; THE GAIN OR LOSS
OR LOSS BY TOWNS ON ACCOUNT THEREOF; AND THE AMOUNT OF A
FROM THE SEVERAL TOWNS ON ACCOUNT OF SUCH APPORTIONMENT.

STATE HIGHWAY

Loss	Paid	Received	Gain	Loss	Net Gain	Net Loss
$103 17	$310 99	$416 93	$105 94		$2 77	
106 37	343 81	539 96	196 15		89 78	
100 05	616 22	355 42		260 80		360 85
138 29	271 31	369 09	97 78			40 51
171 47	538 56	601 47	62 91			108 56
	37 38	150 37	112 99		254 35	
	87 96	293 90	205 94		454 26	
25 07	77 29	150 37	73 08		48 01	
38 21	116 32	218 72	102 40		64 19	
	220 23	423 77	203 54		245 59	
911 01	1,096 05	457 94		638 11		1,549 12
	220 06	423 77	203 71		246 04	
206 60	411 12	464 76	53 64			152 96
179 03	429 03	574 13	145 10			33 93
	139 69	191 38	51 69		74 69	
	119 08	259 73	140 65		316 76	
37 93	241 62	273 40	31 78			6 15
53 54	372 41	615 14	242 73		189 19	
	206 49	451 11	244 62		512 65	
302 76	414 28	82 02		332 26		635 02
	73 35	95 69	22 34		30 16	
120 39	167 69	239 22	71 53			48 86
	112 74	157 20	44 46		61 29	
					$2,589 73	$2,935 96
				Net loss for County		$346 23

	STATE SCHOOL				
BENNINGTON COUNTY	Paid	Apportionment	$45,000 Reserve	Total Am't Received	Gain
Arlington	$435 91	$394 42	$196 26	$590 68	$154 77
Bennington	4,115 70	1,725 57	835 03	2,560 60	
Dorset	562 43	640 93	145 28	786 21	223 78
Glastenbury	29 33	49 30	38 17	87 47	58 14
Landgrove	49 92	147 91	31 23	179 14	129 22
Manchester	1,329 99	542 32		542 32	
Peru	147 09	98 60		98 60	
Pownal	688 84	542 32		542 32	
Readsboro	364 46	542 32	434 12	976 44	611 98
Rupert	462 64	493 02		493 02	30 38
Sandgate	113 75	197 21	46 13	243 34	129 59
Searsburg	55 81	49 30		49 30	
Shaftsbury	525 47	591 63	177 83	769 46	243 99
Stamford	190 65	197 21	4 34	201 55	10 90
Sunderland	230 09	197 21		197 21	
Winhall	160 93	246 51		246 51	85 58
Woodford	146 00	49 30		49 30	
CALEDONIA COUNTY					
Barnet	$910 98	$690 23		$690 23	
Burke	503 92	493 02	$153 04	646 06	142 14
Danville	617 45	690 23	594 07	1,284 30	666 85
Groton	343 54	443 72	91 91	535 63	192 09
Hardwick	1,078 15	936 74	1,609 99	2,546 73	1,468 58
Kirby	149 42	197 21	15 93	213 14	63 72
Lyndon	1,196 06	936 74	653 96	1,590 70	394 64
Newark	177 53	197 21	8 78	205 99	28 46
Peacham	407 47	345 11		345 11	
Ryegate	582 65	443 72	208 10	651 82	69 17
Sheffield	192 37	345 11	130 01	475 12	282 75
St. Johnsbury	3,447 72	1,676 27	692 29	2,368 56	
Stannard	52 25	98 60	44 96	143 56	91 31
Sutton	234 75	394 42	75 05	469 47	234 72
Walden	272 91	345 11	78 96	424 07	151 16
Waterford	348 46	295 81	65 45	361 26	12 80
Wheelock	38 24	197 21	75 00	272 21	233 97

STATE HIGHWAY

Loss	Paid	Received	Gain	Loss	Net Gain	Net Loss
	$272 44	$293 90	$21 46		$176 23	
$1,555 10	2,572 31	697 16		1,875 15		$3,430 25
	351 52	423 77	72 25		296 03	
	18 34	20 50	2 16		60 30	
	31 20	129 86	98 66		227 88	
787 67	831 24	416 93		414 31		1,201 98
48 49	91 93	218 72	126 79		78 30	
146 52	430 52	526 29	95 77			50 75
	227 79	375 92	148 13		760 11	
	289 15	341 75	52 60		82 98	
	71 10	280 23	209 13		338 72	
6 51	34 88	109 36	74 48		67 97	
	328 42	656 15	327 73		571 72	
	119 16	266 56	147 40		158 30	
32 88	143 81	184 54	40 73		7 85	
	100 58	259 73	159 15		244 73	
96 70	91 25	102 52	11 27			85 43
					$3,071 12	$4,768 41
				Net loss for County		$1,697 29

$220 75	$569 36	$745 01	$175 65			$45 10
	314 95	505 78	190 83		332 97	
	385 91	922 72	536 81		1,203 66	
	214 71	273 39	58 68		250 77	
	673 85	594 64		$79 21	1,389 37	
	93 39	218 72	125 33		189 05	
	747 54	635 64		111 90	282 74	
	110 96	273 40	162 44		190 90	
62 36	254 67	512 62	257 95		195 59	
	364 16	492 12	127 96		197 13	
	120 23	321 24	201 01		483 76	
1,079 16	2,154 82	806 52		1,348 30		2,427 46
	32 66	123 03	90 37		181 68	
	146 72	498 95	352 23		586 95	
	170 57	451 11	280 54		431 70	
	217 79	423 77	205 98		218 78	
	23 90	375 92	352 02		585 99	
					$6,721 04	$2,472 56
				Net gain for County	$4,248 48	

STATE SCHOOL

CHITTENDEN COUNTY	Paid	Apportionment	$45,000 Reserve	Total Am't Received	Gain
Bolton	$187 96	$246 51	$58 71	$305 22	$117 26
Burlington	12,411 03	3,451 08		3,451 08	
Charlotte	755 24	640 93		640 93	
Colchester	1,625 21	848 14	79 97	928 11	
Essex	970 18	838 13	845 28	1,683 41	713 23
Hinesburg	631 82	542 32	44 22	586 54	
Huntington	291 11	246 51		246 51	
Jericho	716 05	493 02	817 24	1,310 26	594 21
Milton	689 56	591 63	327 38	919 01	229 45
Richmond	612 28	394 42	215 18	609 60	
Shelburne	794 93	345 11		345 11	
South Burlington	434 38	345 11		345 11	
St. George	53 96	49 30	11 98	61 28	7 32
Underhill	441 25	591 63	261 25	852 88	411 63
Westford	362 46	345 11		345 11	
Williston	629 24	345 11		345 11	

ESSEX COUNTY					
Bloomfield	$187 77	$197 21	$90 23	$287 44	$99 67
Brighton	671 70	542 32	188 53	730 85	59 15
Brunswick	72 27	49 30	1 17	50 47	
Canaan	358 00	394 42	356 39	750 81	392 81
Concord	346 03	591 63	327 91	919 54	573 51
East Haven	153 00	147 91		147 91	
Granby	99 93	49 30		49 30	
Guildhall	170 56	246 51	52 94	299 45	128 89
Lemington	95 49	98 60		98 60	3 11
Lunenburg	342 46	493 02	181 65	674 67	332 21
Maidstone	126 44	147 91		147 91	21 47
Norton	162 76	147 91		147 91	
Victory	101 07	147 91	2 30	150 21	49 14

STATE HIGHWAY

Loss	Paid	Received	Gain	Loss	Net Gain	Net Loss
	$117 47	$191 38	$73 91		$191 17	
$8,959 95	7,756 89	382 76		$7,374 13		$16,334 08
114 31	472 03	533 12	61 09			53 22
697 10	1,015 75	505 79		509 96		1,207 06
	606 37	492 11		114 26	598 97	
45 28	394 89	430 60	35 71			9 57
44 60	181 94	307 57	125 63		81 03	
	447 53	437 44		10 09	584 12	
	430 98	621 98	191 00		420 45	
2 68	382 68	403 26	20 58		17 90	
449 82	33 73	41 01	7 28			442 54
89 27	496 83	273 40		223 43		312 70
	271 49	205 05		66 44		59 12
	275 78	464 78	189 00		600 63	
17 35	226 53	410 10	183 57		166 22	
284 13	393 27	382 76		10 51		294 64
					$2,660 49	$18,712 93
				Net loss for County		$16,052 44

	$117 35	$218 72	$101 37		$201 04	
	419 81	328 08		$91 73		$32 58
21 80	45 17	88 85	43 68		21 88	
	223 75	328 08	104 33		497 14	
	216 27	594 64	378 37		951 88	
5 09	95 63	68 35		27 28		32 37
50 63	62 45	95 69	33 24			17 39
	106 60	205 05	98 45		227 34	
	59 68	116 19	56 51		59 62	
	214 04	430 60	216 56		548 77	
	79 03	123 03	44 00		65 47	
14 85	101 73	123 03	21 30		6 45	
	63 17	205 05	141 88		191 02	
					$2,770 61	$82 34
				Net gain for County	$2,688 27	

STATE SCHOOL

FRANKLIN COUNTY	Paid	Apportionment	$45,000 Reserve	Total Am't Received	Gain
Bakersfield	$340 38	$443 72	$44 33	$488 05	$147 67
Berkshire	620 22	493 02		493 02	
Enosburg	946 56	838 13	989 96	1,828 09	881 53
Fairfax	632 60	591 63	63 30	654 93	22 33
Fairfield	656 42	1,035 34	213 25	1,248 59	592 17
Fletcher	245 79	295 81	11 12	306 93	61 14
Franklin	535 05	542 32	171 53	713 85	178 80
Georgia	509 13	493 02		493 02	
Highgate	601 87	690 23	333 08	1,023 31	421 44
Montgomery	462 46	690 23	380 98	1,071 21	608 75
Richford	835 17	739 53	509 21	1,248 74	413 57
Sheldon	588 84	443 72	15 45	459 17	
St. Albans City	3,088 73	1,084 65	459 01	1,543 66	
St. Albans Town	617 34	345 11		345 11	
Swanton	1,227 77	936 74	378 65	1,315 39	87 62

GRAND ISLE COUNTY					
Alburg	$454 93	$542 32	$527 22	$1,069 54	$614 61
Grand Isle	303 89	295 81		295 81	
Isle La Motte	142 65	98 60		98 60	
North Hero	193 34	246 51	119 24	365 75	172 41
South Hero	227 87	197 21	11 42	208 63	

STATE HIGHWAY

Loss	Paid	Received	Gain	Loss	Net Gain	Net Loss
	$212 74	$451 11	$238 37		$386 04	
$127 20	387 64	464 78	77 14			$50 06
	591 60	601 47	9 87		891 40	
	395 37	539 96	144 59		166 92	
	410 26	306 52		$103 74	488 43	
	153 62	369 09	215 47		276 61	
	334 41	416 93	82 52		261 32	
16 11	318 21	512 62	194 41		178 30	
	376 17	635 65	259 48		680 92	
	289 04	471 61	182 57		791 32	
	521 99	430 60		91 39	322 18	
129 67	368 02	430 60	62 58			67 09
1,545 07	1,930 46	157 20		1,773 26		3,318 33
272 23	385 84	430 60	44 76			227 47
	767 35	567 30		200 05		112 43
					$4,443 44	$3,775 38

Net gain for County $668 06

	$284 33	$396 43	$112 10		$726 71	
$8 08	189 93	280 23	90 30		82 22	
44 05	89 16	129 86	40 70			$3 35
	120 84	170 87	50 03		222 44	
19 24	142 42	184 54	42 12		22 88	
					$1,054 25	$3 35

Net gain for County $1,050 90

STATE SCHOOL

LAMOILLE COUNTY	Paid	Apportionment	$45,000 Reserve	Total Am't Received	Gain
Belvidere	$102 26	$197 21	$82 89	$280 10	$177 84
Cambridge	703 24	690 23	601 70	1,291 93	588 69
Eden	203 65	443 72	369 29	813 01	609 36
Elmore	169 62	295 81	168 52	464 33	294 71
Hyde Park	625 13	542 32	284 99	827 31	202 18
Johnson	520 86	542 32	330 53	872 85	351 99
Morristown	1,303 70	936 74	405 53	1,342 27	38 57
Stowe	720 67	640 93	558 36	1,199 29	478 62
Waterville	157 78	197 21	38 36	235 57	77 79
Wolcott	303 19	493 02	48 21	541 23	238 04

ORANGE COUNTY					
Bradford	$736 22	$394 42	$273 61	$668 03	
Braintree	273 81	493 02	156 38	649 40	375 59
Brookfield	376 00	591 63	272 07	863 70	487 70
Chelsea	340 63	493 02	351 89	844 91	504 28
Corinth	314 54	443 71	108 66	552 37	237 83
Fairlee	270 26	98 60	13 31	111 91	
Newbury	1,179 21	838 14	987 92	1,826 06	646 85
Orange	207 11	295 81	107 93	403 74	196 63
Randolph	1,759 26	1,084 65	371 10	1,455 75	
Strafford	315 74	295 81	114 89	410 70	94 96
Thetford	459 90	493 02	179 17	672 19	212 29
Topsham	299 92	591 63	201 96	793 59	493 67
Tunbridge	370 62	443 72	268 79	712 51	341 89
Vershire	154 20	295 81	154 50	450 31	296 11
Washington	254 70	345 11	163 61	508 72	254 02
West Fairlee	148 56	246 51	105 42	351 93	203 37
Williamstown	616 21	739 53	394 39	1,133 92	517 71

STATE HIGHWAY

Loss	Paid	Received	Gain	Loss	Net Gain	Net Loss
	$63 91	$177 71	$113 80		$291 64	
	439 53	628 81	189 28		777 97	
	127 28	382 76	255 48		864 84	
	106 02	416 93	310 91		605 62	
	390 70	697 16	306 46		508 64	
	325 54	485 28	159 74		511 73	
	814 81	710 83		$103 98		$65 41
	450 42	628 81	178 39		657 01	
	98 61	170 87	72 26		150 05	
	189 49	464 78	275 29		513 33	
					$4,880 83	$65 41

Net gain for County $4,815 42

$68 19	$460 14	$485 28	$25 14			$43 05
	171 13	505 79	334 66		710 25	
	235 00	628 81	393 81		881 51	
	212 89	553 63	340 74		845 02	
	196 59	724 51	527 92		765 75	
158 35	168 90	225 55	56 65			101 70
	737 01	792 85	55 84		702 69	
	129 45	416 93	287 48		484 11	
303 51	1,099 54	820 19		279 35		582 86
	197 34	546 79	349 45		444 41	
	287 44	669 82	382 38		594 67	
	187 45	669 82	482 37		976 04	
	231 64	683 49	451 85		793 74	
	96 38	464 78	368 40		664 51	
	159 19	615 14	455 95		709 97	
	92 85	280 23	187 38		390 75	
	385 13	676 66	291 53		809 24	
					$9,772 66	$727 61

Net gain for County $9,045 05

STATE SCHOOL

ORLEANS COUNTY	Paid	Apportionment	$45,000 Reserve	Total Am't Received	Gain
Albany	$306 77	$493 02	$10 16	$503 18	$196 41
Barton	1,154 16	936 73	1,341 13	2,277 86	1,123 70
Brownington	283 07	295 81		295 81	12 74
Charleston	347 31	493 02	13 90	506 92	159 61
Coventry	292 49	295 81	136 23	432 04	139 55
Craftsbury	425 11	542 32	150 18	692 50	267 39
Derby	1,497 49	1,232 55	865 05	2,097 60	600 11
Glover	368 15	394 42		394 42	26 27
Greensboro	389 66	493 02	250 78	743 80	354 14
Holland	248 90	394 42	10 52	404 94	156 04
Irasburg	427 28	493 02	83 40	576 42	149 14
Jay	116 58	147 91	41 35	189 26	72 68
Lowell	364 27	443 72	51 65	495 37	131 10
Morgan	170 40	246 51		246 51	76 11
Newport	1,472 90	1,084 65	654 19	1,738 84	265 94
Troy	549 26	591 63	386 43	978 06	428 80
Westfield	185 71	394 42	120 19	514 61	328 90
Westmore	133 19	197 21	2 51	199 72	66 53

STATE HIGHWAY

Loss	Paid	Received	Gain	Loss	Net Gain	Net Loss
	$191 73	$505 79	$314 06		$510 47	
	721 35	526 29		$195 06	928 64	
	176 92	362 25	185 33		198 07	
	217 07	478 45	261 38		420 99	
	182 81	389 59	206 78		346 33	
	265 69	567 30	301 61		569 00	
	935 93	745 01		190 92	409 19	
	230 09	498 95	268 86		295 13	
	243 54	526 29	282 75		636 89	
	155 56	382 76	227 20		383 24	
	267 05	423 77	156 72		305 86	
	72 86	259 73	186 87		259 55	
	227 67	485 28	257 61		388 71	
	106 50	259 73	153 23		229 34	
	920 57	492 12		428 45		$162 51
	343 29	437 44	94 15		522 95	
	116 07	239 22	123 15		452 05	
	83 24	266 56	183 32		249 85	
					$7,106 26	$162 51
			Net gain for County		$6,943 75	

STATE SCHOOL

RUTLAND COUNTY	Paid	Apportionment	$45,000 Reserve	Total Am't Received	Gain
Benson	$381 38	$443 72		$443 72	$62 34
Brandon	1,491 76	887 44	424 22	1,311 66	
Castleton	679 41	640 93	344 54	985 47	306 06
Chittenden	309 22	246 51		246 51	
Clarendon	451 46	345 11	133 27	478 38	26 92
Danby	570 60	542 32		542 32	
Fair Haven	1,155 59	788 83	991 89	1,780 72	625 13
Hubbardton	178 75	246 51	70 37	316 88	138 13
Ira	129 41	147 21	17 22	164 43	35 02
Mendon	187 07	197 21	23 16	220 37	33 30
Middletown Springs	344 23	197 21	180 82	378 03	33 80
Mount Holly	345 29	394 42	47 17	442 09	96 80
Mount Tabor	100 76	98 60		98 60	
Pawlet	791 29	591 63	87 05	678 68	
Pittsfield	126 06	147 91	53 04	200 95	74 89
Pittsford	1,228 02	739 53	596 24	1,335 77	107 75
Poultney	1,056 24	1,084 65	619 55	1,704 20	647 96
Proctor	1,617 21	690 23		690 23	
Rutland City	6,908 50	2,317 20	1,134 21	3,451 41	
Rutland Town	761 32	394 42	78 27	472 69	
Sherburne	157 26	197 21	31 03	228 24	70 98
Shrewsbury	336 90	394 42	226 76	621 18	284 28
Sudbury	261 29	197 21		197 21	
Tinmouth	197 39	197 21		197 21	
West Haven	296 86	147 91		147 91	
Wallingford	883 83	640 93	164 13	805 06	
Wells	269 52	295 81	51 16	346 97	77 45
West Rutland	1,450 27	1,035 34	344 42	1,379 76	

STATE HIGHWAY

Loss	Paid	Received	Gain	Loss	Net Gain	Net Loss
	$238 36	$416 93	$178 57		$240 91	
180 10	932 35	505 79		426 56		606 66
	424 63	451 11	26 48		332 54	
62 71	193 26	273 40	80 14		17 43	
	282 16	382 76	100 60		127 52	
28 28	356 62	683 49	326 87		298 59	
	722 24	211 88		510 36	114 77	
	111 72	259 73	148 01		286 14	
	80 88	143 53	62 65		97 67	
	116 92	232 39	115 47		148 77	
	215 14	252 89	37 75		71 55	
	215 80	656 15	440 35		537 15	
2 16	62 98	82 02	19 04		16 88	
112 61	494 56	403 26		91 30		203 91
	78 79	143 53	64 74		139 63	
	767 51	546 79		220 72		112 97
	660 15	553 62		106 53	541 43	
926 98	1,010 75	95 69		915 06		1,842 04
3,457 09	4,317 81	328 08		3,989 73		7,446 82
288 63	475 83	225 55		250 28		538 91
	98 29	225 55	127 26		198 24	
	210 56	519 45	308 89		593 17	
64 08	163 31	252 89	89 58		25 50	
18	123 37	300 73	177 36		177 18	
148 95	185 54	239 22	53 68			95 27
78 77	552 39	478 45		73 94		152 71
	168 45	300 73	132 28		209 73	
70 51	906 42	246 06		660 36		730 87
					$4,174 80	$11,730 16
			Net Loss for County			$7,555 36

STATE SCHOOL

WASHINGTON COUNTY	Paid	Appor-tionment	$45,000 Reserve	Total Am't Received	Gain
Barre City	$4,174 30	$2,415 80	$955 93	$3,371 73	
Barre Town	1,501 12	1,331 16	962 56	2,293 72	$792 60
Berlin	492 62	394 42		394 42	
Cabot	404 25	591 63	269 10	860 73	456 48
Calais	368 06	493 02	122 07	615 09	247 03
Duxbury	329 39	394 42	47 59	442 01	112 62
East Montpelier	519 84	295 81		295 81	
Fayston	234 20	246 51	92 01	338 52	104 32
Marshfield	365 88	443 72	160 61	604 33	238 45
Middlesex	350 17	443 72	84 64	528 36	178 19
Montpelier	4,946 76	1,133 95		1,133 95	
Moretown	472 30	394 42		394 42	
Northfield	1,276 58	1,084 65	661 03	1,751 68	475 10
Plainfield	332 37	345 11	69 09	414 20	81 83
Roxbury	224 55	443 72	150 30	594 02	369 47
Waitsfield	398 90	295 81	81 10	376 91	
Warren	281 28	394 42	146 00	540 42	259 14
Waterbury	1,072 00	739 53	623 72	1,363 25	291 25
Woodbury	254 67	493 02	143 78	636 80	382 13
Worcester	212 57	197 21	84 02	281 23	68 66

STATE HIGHWAY

Loss	Paid	Received	Gain	Loss	Net Gain	Net Loss
$802 57	$2,608 94	$273 40		$2,335 54		$3,138 11
	938 20	553 63		384 57	$408 03	
98 20	307 89	505 79	$197 90		99 70	
	252 66	553 62	300 96		757 44	
	230 04	676 66	446 62		693 65	
	205 87	280 23	74 36		186 98	
224 03	324 90	526 29	201 39			22 64
	146 37	273 40	127 03		231 35	
	228 67	526 29	297 62		536 07	
	218 85	505 79	286 94		465 13	
3,812 81	3,091 73	375 92		2,715 81		6,528 62
77 88	295 19	423 77	128 58		50 70	
	797 86	649 32		148 54	326 56	
	207 73	328 08	120 35		202 18	
	140 34	416 93	276 59		646 06	
21 99	249 31	293 90	44 59		22 60	
	175 80	451 11	275 31		534 45	
	670 00	546 79		123 21	168 04	
	159 17	471 61	312 44		694 57	
	132 86	307 57	174 71		243 37	
					$6,266 88	$9,689 37
			Net loss for County			$3,422 49

STATE SCHOOL

WINDHAM COUNTY	Paid	Apportionment	$45,000 Reserve	Total Am't Received	Gain
Athens	$78 72	$49 30		$49 30	
Brattleboro	4,758 37	1,339 76	$1,068 92	2,408 68	
Brookline	51 20	49 30	24 58	73 88	$22 68
Dover	164 10	246 51	65 12	311 63	147 53
Dummerston	317 47	345 11	13 84	358 95	41 48
Grafton	268 90	345 11	31 13	376 24	107 34
Guilford	287 11	493 02	76 03	569 05	281 94
Halifax	165 71	345 11	89 61	434 72	269 01
Jamaica	231 35	197 21		197 21	
Londonderry	390 25	443 72	158 82	602 54	212 29
Marlboro	176 25	246 51	3 72	250 23	73 98
Newfane	333 61	295 81	129 93	425 74	92 13
Putney	414 37	345 11	167 27	512 38	98 01
Rockingham	4,280 14	1,528 36	100 51	1,628 87	
Somerset	89 43				
Stratton	123 60	49 30		49 30	
Townshend	305 25	246 51		246 51	
Vernon	270 64	246 51		246 51	
Wardsboro	163 13	197 21	141 01	338 22	175 09
Westminster	632 29	542 32	342 40	884 72	252 43
Whitingham	308 25	542 32	338 14	880 46	572 21
Wilmington	555 58	443 72	420 79	864 51	308 93
Windham	133 62	147 91	30 83	178 74	45 12

STATE HIGHWAY

Loss	Paid	Received	Gain	Loss	Net Gain	Net Loss
$29 42	$49 20	$150 37	$101 17		$71 75	
2,349 69	2,973 98	615 14		$2,358 84		$4,708 53
	32 00	129 86	97 86		120 54	
	102 56	348 58	246 02		393 55	
	198 42	498 95	300 53		342 01	
	168 06	416 93	248 87		356 21	
	179 45	601 47	422 02		703 96	
	103 57	560 46	456 89		725 90	
34 14	144 60	587 80	443 20		409 06	
	243 91	485 28	241 37		453 66	
	110 16	546 79	436 63		510 61	
	208 50	560 46	351 96		444 09	
	258 98	437 44	178 46		276 47	
2,651 27	2,675 08	608 31		2,066 77		4,718 04
89 43	55 89	68 35	12 46			76 97
74 30	77 25	177 71	100 46		26 16	
58 74	190 78	539 96	349 18		290 44	
24 13	169 15	198 21	29 06		4 93	
	101 96	464 78	362 82		537 91	
	395 18	587 80	192 62		445 05	
	192 65	621 98	429 33		1,001 54	
	347 24	526 29	179 05		487 98	
	83 51	314 41	230 90		276 02	
					$7,877 84	$9,503 54
			Net loss for County			$1,625 70

STATE SCHOOL

WINDSOR COUNTY	Paid	Apportionment	$45,000 Reserve	Total Am't Received	Gain
Andover	$118 83	$98 60		$98 60	
Baltimore	24 23	49 30	$5 37	54 67	$30 44
Barnard	292 25	443 72	85 97	529 69	237 44
Bethel	788 86	739 53	483 51	1,223 04	434 18
Bridgewater	307 34	443 72	83 44	527 16	219 82
Cavendish	675 17	591 62	107 16	698 78	23 61
Chester	952 40	591 63	219 44	811 07	
Hartford	2,489 01	1,331 16	2,018 67	3,349 83	860 82
Hartland	597 32	640 93	104 98	745 91	148 59
Ludlow	932 66	640 93	433 72	1,074 65	141 99
Norwich	454 98	591 63	276 97	868 60	413 62
Plymouth	237 85	246 51	11 75	258 26	20 41
Pomfret	326 77	295 81	93 63	389 44	62 67
Reading	224 15	24 51	57 34	81 85	
Rochester	472 00	640 93	260 20	901 13	429 13
Royalton	647 05	591 62	469 38	1,061 00	413 95
Sharon	335 16	345 11	103 94	449 05	113 89
Springfield	3,062 53	1,086 65		1,086 65	
Stockbridge	280 86	295 81		295 81	14 95
Weathersfield	445 16	443 72	188 05	631 77	186 61
Weston	238 16	345 11	204 39	549 50	311 34
West Windsor	216 66	246 51	47 50	294 01	77 35
Windsor	931 32	542 32	177 78	720 10	
Woodstock	2,676 95	690 23		690 23	

STATE HIGHWAY

Loss	Paid	Received	Gain	Loss	Net Gain	Net Loss
$20 23	$74 27	$334 91	$260 64		$240 41	
	15 14	54 68	39 54		69 98	
	182 66	628 81	446 15		683 59	
	493 04	628 81	135 77		569 95	
	192 09	437 44	245 35		465 17	
	421 98	410 10		$11 88	11 73	
141 33	595 25	751 85	156 60		15 27	
	1,555 63	854 41		701 22	159 60	
	373 32	738 18	364 86		513 45	
	582 91	512 62		70 29	71 70	
	284 36	704 00	419 64		833 26	
	148 66	546 79	398 13		418 54	
	204 23	615 14	410 91		473 58	
142 30	140 09	498 95	358 86		216 56	
	295 00	539 96	244 96		674 09	
	404 41	621 98	217 57		631 52	
	209 47	437 45	227 98		341 87	
1,975 88	1,914 08	840 70		1,073 38		3,049 26
	175 54	451 11	275 57		290 52	
	278 22	676 66	398 44		585 05	
	148 85	396 43	247 58		558 92	
	135 41	369 09	233 68		311 03	
211 22	582 08	252 89		329 19		540 41
1,986 72	1,673 10	710 83		962 27		2,948 99
					$8,135 79	$6,538 66

Net gain for County $1,597 13

Respectfully submitted,
J. E. CUSHMAN,
Commissioner.

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